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## PRESENTATION MEMORANDUM

To: Steve Ackerson for the Human Services Appropriations Sub-Committee  
From: Jeff Steggerda  
Date: February 13, 2007  
Subject: Iowa Health Care Association Presentation Supporting Rebasing

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I am pleased to provide this material to aide in the understanding and decision making process surrounding the rebasing and update of Medicaid payment rates to Iowa's Skilled Nursing Facility providers.

The current payment system was implemented July 1, 2001 and rebasing occurred July 1, 2003 and July 1, 2005. The next rebasing is scheduled July 1, 2007 using Financial and Statistical Report data (cost reports) from the 2006 fiscal year for each provider. To fully implement the rebasing an index factor (HCFA/SNF Market Basket Index) is applied to establish the prospective payment rate for each provider. This factor is very similar to the Consumer Price Index that is applied for Cost of Living Adjustments for variety of government programs. It is important that this factor (the Market Basket Index) be fully applied to calculate the statewide medians and to implement SNF payment rates as the system was designed.

Each year since 1999, the Iowa Health Care Association has participated with BDO-Seidman, LLP (a national accounting and consulting firm) to analyze and demonstrate the shortfalls in Medicaid payments to skilled nursing facilities. This data has been shared with Legislators and others during Iowa Health Care Association's Legislative Forums. I have included excerpts of this information here again today with extended projections for 2007. The report summarizes in a consistent format the annual projected amount of "Medicaid Shortfalls" for each provider.

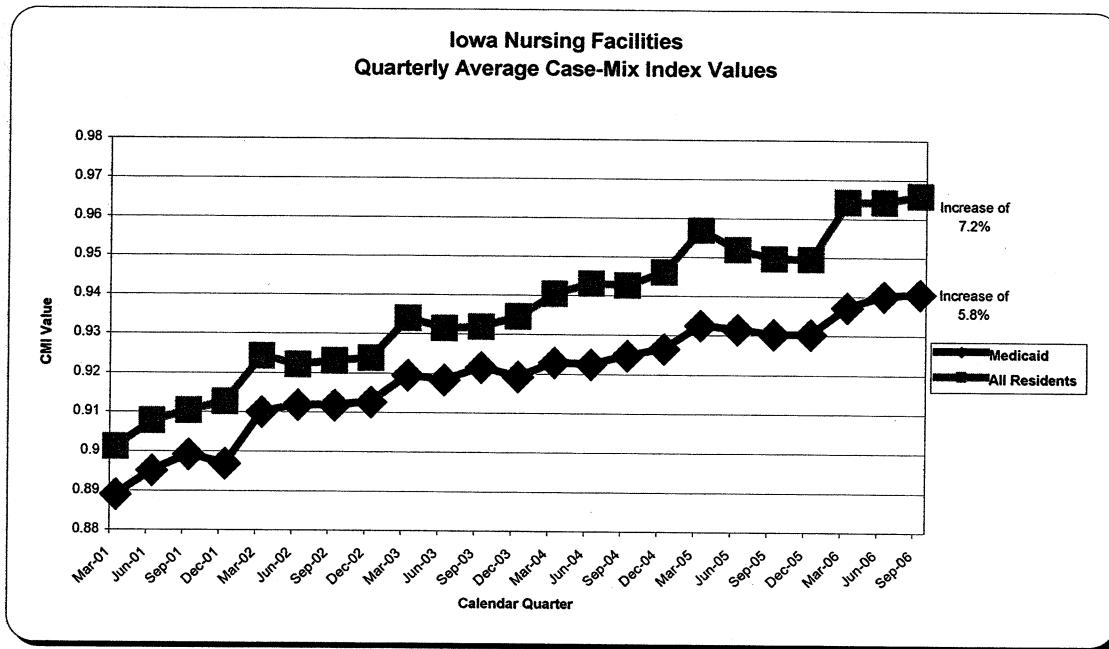
The first 2 pages summarize the results of this analysis for Iowa since 2002. The key item here is the variation between the Average Per Patient Day Revenue Medicaid pays compared to the Average Per Patient Day costs experienced by providers. I have also included the Rural/Urban peer groups so committee members can see how each of the sub-groups is impacted differently.

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Projected 2007 (w/o Rebasing)</u>
Average PPD Revenue	\$93.03	\$97.77	\$101.91	\$105.25	\$112.92
Average PPD Expense	\$99.04	\$105.48	\$112.25	\$117.10	\$127.64
Net PPD	<b><u>\$(6.00)</u></b>	<b><u>\$(7.72)</u></b>	<b><u>\$(10.35)</u></b>	<b><u>\$(11.85)</u></b>	<b><u>\$(14.72)</u></b>
Net Margin (% of revenue)	<b><u>-6.5%</u></b>	<b><u>-7.9%</u></b>	<b><u>-10.2%</u></b>	<b><u>-11.3%</u></b>	<b><u>-13.0%</u></b>

The table above shows the how the negative margin has escalated to -11% in 2005 and will continue this escalation if rebasing is not completed. The handouts demonstrate the total amount of the shortfalls which grew to approximately \$(57.2M) in 2005. The projection for 2007 is the effect of consistent cost growth (per patient day) and no change in revenue per day. I have prepared detail listings by both House and Senate

districts that summarize the 2005 Medicaid shortfall and the projected 2007 shortfall if rebasing is not completed.

Across the system (mainly 420+ free-standing skilled nursing facilities) the cost growth has been driven by economic factors surrounding wage and staffing costs, energy costs, insurance, and regulatory issues. The most significant factor impacting cost growth has most likely been the increase in average acuity of the resident population. You can see in the chart shown here how the reported acuity of the resident population has increased since the implementation of the case-mix reimbursement system.



The average for each of the payment components will be adjusted higher as a result of rebasing, but it's important to note that overall payments will still not completely cover the costs of operations. Underneath all of these projections are the specific facility payment rate calculations, which include payment reductions for cost limits, 85% occupancy limitation and various income offsets. The system is designed so that average costs coverage will be from 94-96%.

DHS has projected the cost of rebasing at approximately \$10.4M (State appropriation). It's possible that the overall increase required for the NF line will be less than this. In FY 2006 the overall payments to free-standing SNF's were less than projected. While this resulted in a temporary rate adjustment in FY 2007, the trends through the end of January 2007 are following similar patterns.

I have also included a listing that was prepared for use with the BDO report showing average payment rates (effective January 1, 2006) for various states participating in the study. I have ranked them from high to low and while the listing does not include all 50 states, you can see how Iowa places in the ranking.

Please review these materials at your convenience. I would be glad to complete additional analysis for you or the sub-committee as necessary.

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>Projected 2007</b>
Total Medicaid Revenue	\$ 462,304,399	\$ 483,765,061	\$ 495,933,086	\$ 508,576,885	\$ 529,281,090
Total Medicaid Expenses	\$ 492,136,234	\$ 521,945,142	\$ 546,293,805	\$ 565,834,559	\$ 598,256,879
Loss On Medicaid	\$ (29,831,835)	\$ (38,180,081)	\$ (50,360,719)	\$ (57,257,674)	\$ (68,975,789)
Medicaid Days Used In Study**	4,969,296	4,948,209	4,866,587	4,831,996	4,687,036
Average PPD Revenue	\$ 93.03	\$ 97.77	\$ 101.91	\$ 105.25	\$ 112.92
Average PPD Expense	\$ 99.04	\$ 105.48	\$ 112.25	\$ 117.10	\$ 127.64
Net PPD	\$ (6.00)	\$ (7.72)	\$ (10.35)	\$ (11.85)	\$ (14.72)
Net Margin (% of revenue)	-6.5%	-7.9%	-10.2%	-11.3%	-13.0%
Increase in Total Revenue		4.6%	2.5%	2.5%	
Increase in PPD Revenue		5.1%	4.2%	3.3%	
Increase in Total Expense		6.1%	4.7%	3.6%	
Increase in PPD Expense		6.5%	6.4%	4.3%	
Facility Location					
Rural	324	323	324	326	326
Urban	98	98	100	100	100
Total	422	421	424	426	426
Facility Ownership/Control					
Proprietary	232	232	232	232	232
Non-Proprietary	168	167	170	171	171
Government Control	22	22	22	23	23
Total	422	421	424	426	426

\*\* Various Facility Data has been excluded from Study due to inconsistent or incomplete data related to closings or facilities in bankruptcy

Number excluded each period

6                  4                  3                  1

### Breakout By Location: Rural and Urban

<b>Rural Facilities</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>Projected 2007</b>
Total Medicaid Revenue	\$ 318,901,570	\$ 330,120,071	\$ 336,088,575	\$ 343,136,696	\$ 357,043,776
Total Medicaid Expenses	\$ 335,693,726	\$ 354,455,648	\$ 367,633,563	\$ 377,409,235	\$ 399,034,784
Loss On Medicaid	\$ (16,792,156)	\$ (24,335,577)	\$ (31,544,988)	\$ (34,272,539)	\$ (41,991,008)
Medicaid Days Used In Study**	3,484,391	3,439,921	3,369,051	3,328,635	3,228,776
Average PPD Revenue	\$ 91.52	\$ 95.97	\$ 99.76	\$ 103.09	\$ 110.58
Average PPD Expense	\$ 96.34	\$ 103.04	\$ 109.12	\$ 113.38	\$ 123.59
Net PPD	\$ (4.82)	\$ (7.07)	\$ (9.36)	\$ (10.30)	\$ (13.01)
Net Margin (% of revenue)	-5.3%	-7.4%	-9.4%	-10.0%	-11.8%
Increase in Total Revenue		3.5%	1.8%	2.1%	
Increase in PPD Revenue		4.9%	3.9%	3.3%	
Increase in Total Expense		5.6%	3.7%	2.7%	
Increase in PPD Expense		7.0%	5.9%	3.9%	
<b>Urban Facilities</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>Projected 2007</b>
Total Medicaid Revenue	\$ 143,402,829	\$ 153,644,990	\$ 159,844,512	\$ 165,440,189	\$ 172,237,314
Total Medicaid Expenses	\$ 156,442,508	\$ 167,489,494	\$ 178,660,242	\$ 188,425,324	\$ 199,222,095
Loss On Medicaid	\$ (13,039,679)	\$ (13,844,504)	\$ (18,815,731)	\$ (22,985,135)	\$ (26,984,781)
Medicaid Days Used In Study**	1,484,905	1,508,288	1,497,536	1,503,361	1,458,260
Average PPD Revenue	\$ 96.57	\$ 101.87	\$ 106.74	\$ 110.05	\$ 118.11
Average PPD Expense	\$ 105.36	\$ 111.05	\$ 119.30	\$ 125.34	\$ 136.62
Net PPD	\$ (8.78)	\$ (9.18)	\$ (12.56)	\$ (15.29)	\$ (18.50)
Net Margin (% of revenue)	-9.1%	-9.0%	-11.8%	-13.9%	-15.7%
Increase in Total Revenue		7.1%	4.0%	3.5%	
Increase in PPD Revenue		5.5%	4.8%	3.1%	
Increase in Total Expense		7.1%	6.7%	5.5%	
Increase in PPD Expense		5.4%	7.4%	5.1%	

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
1 Total	1 Whitehead	Casa De Paz Health Care Ctr	Woodbury	\$ (270,162)	\$ (419,304)
	1 Whitehead	Holy Spirit Retirement Home	Woodbury	\$ (134,867)	\$ (143,698)
	1 Whitehead	Westwood Nursing & Rehab Ctr	Woodbury	\$ (214,742)	\$ (347,359)
2 Total	2 Wendt	Hallmark Care Center	Woodbury	\$ (619,771)	\$ (910,361)
	2 Wendt	Indian Hills Nursing & Rehab Ctr	Woodbury	\$ (183,540)	\$ (24,477)
3 Total	3 Soderberg	Brentwood Good Samaritan Ctr	Plymouth	\$ (75,794)	\$ (141,049)
	3 Soderberg	Plymouth Manor Care Center	Plymouth	\$ (170,246)	\$ (195,728)
	3 Soderberg	The Abbey of LeMars	Plymouth	\$ (125,718)	\$ (141,846)
	3 Soderberg	Heritage House	Sioux	\$ (50,887)	\$ (59,356)
	3 Soderberg	Hillcrest Health Care Svcs	Sioux	\$ (52,065)	\$ (101,517)
	3 Soderberg	Orange City Hospital &Clinic	Sioux	\$ (1,378)	\$ (19,138)
	4 Alons	Fellowship Village	Lyon	\$ (480,087)	\$ (658,634)
4 Total	4 Alons	George Good Samaritan Center	Lyon	\$ (34,552)	\$ (71,431)
	4 Alons	Lyon Nursing & Rehab Center	Lyon	\$ (52,283)	\$ (92,748)
	4 Alons	Rock Rapids Health Centre	Lyon	\$ (46,180)	\$ (61,187)
	4 Alons	Pleasant Acres Care Center	Sioux	\$ (26,882)	\$ (56,192)
	4 Alons	Sioux Center Community Hospital	Sioux	\$ 26,133	\$ (12,337)
	4 Alons	Valley Manor	Sioux	\$ (377,017)	\$ (419,615)
	4 Alons		Sioux	\$ (251,898)	\$ (164,003)
5 Total	5 Chambers	Community Memorial Health Ctr	O'Brien	\$ (762,679)	\$ (877,514)
	5 Chambers	Northwest Iowa Health Center	O'Brien	\$ (49,791)	\$ (72,021)
	5 Chambers	Paulina Care Center	O'Brien	\$ (83,342)	\$ (27,540)
	5 Chambers	Prairie View Home	O'Brien	\$ (100,254)	\$ (99,090)
	5 Chambers	Primghar Care Center	O'Brien	\$ (91,440)	\$ (105,348)
	5 Chambers	Sutherland Care Center	O'Brien	\$ (47,879)	\$ (44,328)
	5 Chambers	Country View Manor	Osceola	\$ (59,834)	\$ (68,558)
	5 Chambers	Sibley Nursing and Rehab Ctr	Osceola	\$ (23,349)	\$ 10,108
	5 Chambers		Osceola	\$ (1,354)	\$ (30,917)
	6 May	Longhouse Northshire, LTD	Clay	\$ (457,243)	\$ (437,693)
6 Total	6 May	St. Luke Lutheran Home, Inc.	Clay	\$ 61,666	\$ (99,149)
	6 May	Hilltop Care Center	Clay	\$ (68,541)	\$ (144,932)
	6 May	Lake Park Care Center	Dickinson	\$ (86,475)	\$ (134,520)
	6 May	Milford Nursing Center	Dickinson	\$ (108,695)	\$ (80,245)
	6 May		Dickinson	\$ (63,252)	\$ (119,688)
7 Total	7 Frevert	Estherville Good Samaritan Ctr	Emmet	\$ (265,296)	\$ (578,534)
	7 Frevert	Valley Vue Care Center	Emmet	\$ (104,348)	\$ (127,396)
	7 Frevert	Rosewood Manor	Emmett	\$ 18,015	\$ 5,715
	7 Frevert	Heritage Nursing Home of Bancroft	Kossuth	\$ (68,260)	\$ (50,297)
	7 Frevert	Titonka Care Center	Kossuth	\$ (20,152)	\$ (40,310)
	7 Frevert	Emmetsburg Care Center	Kossuth	\$ (24,334)	\$ (53,549)
	7 Frevert	Lakeside Lutheran Home	Palo Alto	\$ (171,437)	\$ (205,411)
	7 Frevert	Palo Alto County Hospital	Palo Alto	\$ (65,767)	\$ (75,292)
	7 Frevert	Ruthven Community Care Ctr	Palo Alto	\$ (111,690)	\$ (102,278)
	7 Frevert	West Bend Care Center	Palo Alto	\$ (39,960)	\$ (41,812)
	7 Frevert		Palo Alto	\$ (9,514)	\$ (15,244)
	8 Mertz	Humboldt Care Center-North	Humboldt	\$ (597,448)	\$ (705,875)
8 Mertz	8 Mertz	Humboldt Care Center-South	Humboldt	\$ 37,142	\$ (67,870)
	8 Mertz	Humbolt County Memorial Hospital	Humboldt	\$ (81,089)	\$ (102,846)
	8 Mertz	Algona Good Samaritan Center	Kossuth	\$ (49,710)	\$ (54,489)
	8 Mertz	Algona Manor Care Ctr, Inc.	Kossuth	\$ (59,740)	\$ (143,781)
	8 Mertz	Fonda Nursing and Rehab Ctr	Kossuth	\$ (26,177)	\$ (115,455)
	8 Mertz		Pocahontas	\$ (57,001)	\$ (65,381)

**Iowa Health Care Association**  
**Iowa Nursing Facility Medicaid Funding Analysis**  
**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
8 Total	8 Mertz	Hovenden Memorial Good Samaritan Ctr	Pocahontas	\$ (57,985)	\$ (118,634)
	8 Mertz	Pocahontas Manor Care Center	Pocahontas	\$ (26,925)	\$ (58,444)
	8 Mertz	Rolfe Care Center	Pocahontas	\$ (3,716)	\$ (5,140)
9 Total				\$ (325,202)	\$ (732,041)
	9 Bailey	Crestview Manor	Hamilton	\$ (23,727)	\$ (77,168)
	9 Bailey	Southfield Wellness Community	Hamilton	\$ (111,353)	\$ (177,775)
	9 Bailey	Stratford Nursing and Rehab Center	Hamilton	\$ (81,941)	\$ (102,164)
	9 Bailey	Belmond Health Care Center	Wright	\$ (19,930)	\$ (15,842)
	9 Bailey	Rotary Ann Nursing Home	Wright	\$ (47,450)	\$ (33,228)
	9 Bailey	USA Healthcare Center - Clarion	Wright	\$ (244,583)	\$ (244,819)
10 Total				\$ (528,984)	\$ (650,995)
	10 Deyoe	Bethany Manor, Inc.	Story	\$ (174,383)	\$ (249,983)
	10 Deyoe	Colonial Manor of Zearing	Story	\$ (121,755)	\$ (109,370)
	10 Deyoe	Rolling Green Village	Story	\$ (53,529)	\$ (44,899)
11 Total	10 Deyoe	Story County Hospital	Story	\$ (134,309)	\$ (23,692)
	11 Rayhons	Concord Care Center	Hancock	\$ (24,260)	\$ (55,031)
	11 Rayhons	Westview Care Center	Hancock	\$ (89,034)	\$ (102,967)
	11 Rayhons	Forest City Good Samaritan Ctr	Winnebago	\$ (88,947)	\$ (133,406)
	11 Rayhons	Lake Mills Care Center	Winnebago	\$ (212,934)	\$ (330,817)
	11 Rayhons	Timely Mission Nursing Home	Winnebago	\$ (41,740)	\$ (59,601)
	11 Rayhons	Lutheran Retirement Home	Worth	\$ (498,418)	\$ (523,643)
12 Total	11 Rayhons	Manly Nursing & Rehab Center	Worth	\$ (60,909)	\$ (73,443)
				\$ (1,016,242)	\$ (1,278,908)
	12 Upmeyer	Oakwood Care Center	Cerro Gordo	\$ (188,222)	\$ (279,809)
	12 Upmeyer	Rockwell Community Nursing Home	Cerro Gordo	\$ (51,172)	\$ (46,476)
	12 Upmeyer	Franklin General Hospital	Franklin	\$ (57,846)	\$ (27)
	12 Upmeyer	Hampton Health Care Center	Franklin	\$ (54,904)	\$ 13,448
13 Total	12 Upmeyer	Sheffield Care Center	Franklin	\$ (21,864)	\$ (52,083)
	12 Upmeyer	Kanawha Community Home	Hancock	\$ (50,472)	\$ 11,188
				\$ (424,478)	\$ (353,759)
	13 Schickel	Good Shepherd Health Center	Cerro Gordo	\$ (353,940)	\$ (158,331)
	13 Schickel	Heritage Care Center	Cerro Gordo	\$ (201,114)	\$ (266,910)
14 Total	13 Schickel	Iowa Odd Fellows and Orphans Home	Cerro Gordo	\$ (62,479)	\$ (137,527)
	13 Schickel	USA Healthcare - Mason City	Cerro Gordo	\$ (413,388)	\$ (494,894)
				\$ (1,030,921)	\$ (1,057,662)
	14 Kuhn	Chautauqua Guest Home #2	Floyd	\$ 288	\$ (93,848)
15 Total	14 Kuhn	Chautauqua Guest Home #3	Floyd	\$ (40,329)	\$ (39,854)
	14 Kuhn	Nora Springs Care Center	Floyd	\$ (200,668)	\$ (262,982)
	14 Kuhn	Salsbury Baptist Home	Floyd	\$ (76,683)	\$ (69,149)
	14 Kuhn	Faith Lutheran Home, Inc.	Mitchell	\$ (18,569)	\$ (15,590)
	14 Kuhn	Osage Rehab & Health Care Ctr	Mitchell	\$ (30,562)	\$ (38,096)
	14 Kuhn	Riceville Community Rest Home	Mitchell	\$ (81,856)	\$ (56,747)
	14 Kuhn	St. Ansgar Good Samaritan Center	Mitchell	\$ (63,213)	\$ (80,470)
	14 Kuhn	Stacyville Community Nursing Home	Mitchell	\$ 4,004	\$ (27,747)
				\$ (507,589)	\$ (684,484)
	15 Quirk	New Hampton Care Center	Chickasaw	\$ (127,024)	\$ (168,531)
16 Total	15 Quirk	New Hampton Nursing & Rehab Ctr	Chickasaw	\$ (139,138)	\$ (204,641)
	15 Quirk	Colonial Manor of Elma	Howard	\$ 51,892	\$ (110,446)
	15 Quirk	Cresco Care Center	Howard	\$ (59,979)	\$ (65,009)
	15 Quirk	Evans Memorial Home for the Aged	Howard	\$ (46,174)	\$ (4,038)
	15 Quirk	Patty Elwood Center	Howard	\$ (48,048)	\$ (12,858)
				\$ (368,472)	\$ (565,523)
16 Gipp		Northgate Care Center	Allamakee	\$ 13,819	\$ (74,060)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
16 Gipp		Thornton Manor Care Center	Allamakee	\$ 20,666	\$ 30,752
16 Gipp		Waukon Good Samaritan Center	Allamakee	\$ (85,563)	\$ (196,475)
16 Gipp		Postville Good Samaritan Ctr	Allmakee	\$ (69,402)	\$ (161,666)
16 Gipp		Aase Haugen Homes, Inc.	Winneshiek	\$ (220,331)	\$ (269,811)
16 Gipp		Oneota Riverview Care Facility	Winneshiek	\$ 231,025	\$ 195,871
16 Gipp		Ossian Senior Hospice, Inc.	Winneshiek	\$ (43,627)	\$ (75,393)
<b>16 Total</b>				\$ (153,413)	\$ (550,783)
17 Grassley		Bartels Lutheran Home	Bremer	\$ (609,010)	\$ (692,696)
17 Grassley		Allison Health Care Center	Butler	\$ (181,286)	\$ (197,676)
17 Grassley		Community Nursing Home	Butler	\$ (80,619)	\$ (64,241)
17 Grassley		Dumont Care Center	Butler	\$ (100,736)	\$ (96,977)
17 Grassley		Liebe Care Center	Butler	\$ 16,857	\$ (5,298)
17 Grassley		Maple Manor Village	Butler	\$ (30,560)	\$ (46,780)
17 Grassley		Shell Rock Healthcare Center	Butler	\$ (132,073)	\$ (168,297)
<b>17 Total</b>				\$ (1,117,426)	\$ (1,271,965)
18 Wenthe		Country View	Black Hawk	\$ (991,490)	\$ (972,452)
18 Wenthe		Denver Sunset Home	Bremer	\$ (43,806)	\$ (56,160)
18 Wenthe		Hillcrest Home, Inc.	Bremer	\$ (112,814)	\$ (146,302)
18 Wenthe		Tripoli Nursing Home	Bremer	\$ (37,855)	\$ (13,338)
18 Wenthe		Grandview Care Center	Fayette	\$ (212,743)	\$ (172,723)
18 Wenthe		Mercy Hospital of Franciscan Sisters	Fayette	\$ (318,892)	\$ (297,022)
18 Wenthe		Oelwein Healthcare Center	Fayette	\$ (69,757)	\$ (116,050)
18 Wenthe		West Union Good Samaritan Ctr	Fayette	\$ (53,357)	\$ (147,706)
<b>18 Total</b>				\$ (1,840,714)	\$ (1,921,752)
19 Kressig		Cedar Falls Health Care Ctr	Black Hawk	\$ (164,053)	\$ (337,003)
19 Kressig		Western Home Communities	Black Hawk	\$ (205,937)	\$ (123,800)
19 Kressig		Windsor Nursing & Rehab Ctr	Black Hawk	\$ (100,945)	\$ (235,687)
<b>19 Total</b>				\$ (470,935)	\$ (696,489)
20 Kelley		Cedar Falls Lutheran Home	Black Hawk	\$ (169,150)	\$ (306,468)
20 Kelley		Harmony House Health Care Ctr	Black Hawk	\$ (107,535)	\$ (75,954)
20 Kelley		Parkview Nursing & Rehab Ctr	Black Hawk	\$ (270,342)	\$ (376,986)
<b>20 Total</b>				\$ (547,028)	\$ (759,407)
21 Wiencek		Friendship Village, Inc.	Black Hawk	\$ (19,454)	\$ (26,594)
21 Wiencek		ManorCare Health Services	Black Hawk	\$ (65,240)	\$ (70,631)
21 Wiencek		Ravenwood Nursing & Rehab	Black Hawk	\$ (151,229)	\$ (433,441)
<b>21 Total</b>				\$ (235,922)	\$ (530,666)
23 Rasmussen		LaPorte City Nursing & Rehab Ctr	Black Hawk	\$ (128,504)	\$ (146,173)
23 Rasmussen		East-Towne Care Center	Buchanan	\$ (13,102)	\$ 13,987
23 Rasmussen		Peoples Memorial Nursing Care	Buchanan	\$ (101,759)	\$ (60,374)
23 Rasmussen		West Village Care Center	Buchanan	\$ (119,823)	\$ (178,153)
<b>23 Total</b>				\$ (363,188)	\$ (370,713)
24 Thomas		Elkader Care Center	Clayton	\$ (7,875)	\$ (46,178)
24 Thomas		Great River Care Center	Clayton	\$ 9,128	\$ (6,586)
24 Thomas		Lutheran Home for the Aged	Clayton	\$ (148,482)	\$ (149,040)
24 Thomas		Guttenberg Care Center	Clayton	\$ (163,407)	\$ (117,897)
24 Thomas		Edgewood Convalescent Home	Delaware	\$ 8,473	\$ (84,905)
24 Thomas		Maple Crest Manor	Fayette	\$ (7,031)	\$ (91,440)
<b>24 Total</b>				\$ (309,193)	\$ (496,046)
25 Schueller		Crestridge Care Center, Inc.	Jackson	\$ (260,867)	\$ (330,813)
25 Schueller		Jackson County Public Hospital	Jackson	\$ (428,283)	\$ (444,339)
25 Schueller		Maquoketa Care Center	Jackson	\$ (45,709)	\$ (93,374)
25 Schueller		Mill Valley Care Center	Jackson	\$ (19,393)	\$ (110,688)
<b>25 Total</b>				\$ (754,251)	\$ (979,214)
26 Bukta		Alverno Health Care Center	Clinton	\$ (282,270)	\$ (366,083)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
26	Bukta	Eagle Point Nursing & Rehab Ctr	Clinton	\$ (572,432)	\$ (634,791)
26	Bukta	Mercy Medical Ctr - Clinton	Clinton	\$ (149,221)	\$ (115,085)
26	Bukta	Wyndcrest Nursing Home	Clinton	\$ (175,078)	\$ 2,006
<b>26 Total</b>				\$ (1,179,001)	\$ (1,113,952)
27	Jochum	Bethany Home	Dubuque	\$ (2,476)	\$ (4,416)
27	Jochum	Dubuque Nursing & Rehab Ctr	Dubuque	\$ (66,473)	\$ (128,190)
27	Jochum	Stonehill Care Center	Dubuque	\$ (349,209)	\$ (208,207)
27	Jochum	Sunnycrest Manor	Dubuque	\$ (1,752,377)	\$ (1,721,158)
<b>27 Total</b>				\$ (2,170,535)	\$ (2,061,970)
28	Murphy	Ennable Manor Care Center	Dubuque	\$ (102,204)	\$ (125,295)
28	Murphy	Luther Manor	Dubuque	\$ (135,752)	\$ (219,672)
28	Murphy	ManorCare Health Services	Dubuque	\$ (392,730)	\$ (373,463)
28	Murphy	Mercy Medical Ctr - Dyersville	Dubuque	\$ (56,517)	\$ (29,858)
<b>28 Total</b>				\$ (687,203)	\$ (748,288)
29	Foege	Solon Nursing Care Center	Johnson	\$ (78,431)	\$ (102,490)
29	Foege	Hallmark Care Center	Linn	\$ (72,063)	\$ (248,915)
<b>29 Total</b>				\$ (150,494)	\$ (351,405)
30	Jacoby	Lantern Park Nursing and Rehab Ctr	Johnson	\$ (242,949)	\$ (345,101)
30	Jacoby	Windmill Manor	Johnson	\$ (312,594)	\$ (307,995)
<b>30 Total</b>				\$ (555,543)	\$ (653,096)
31	Zirkelbach	Shady Rest Care Center	Dubuque	\$ (61,847)	\$ (33,693)
31	Zirkelbach	Anamosa Care Center	Jones	\$ 894	\$ (96,675)
31	Zirkelbach	Monticello Nursing & Rehab Ctr	Jones	\$ (102,326)	\$ (193,091)
<b>31 Total</b>				\$ (163,279)	\$ (323,459)
32	Lukan	Good Neighbor Home	Delaware	\$ (131,146)	\$ (151,149)
32	Lukan	Heritage Manor	Dubuque	\$ (64,264)	\$ (146,251)
<b>32 Total</b>				\$ (195,409)	\$ (297,400)
33	Taylor	Living Center East	Linn	\$ (65,697)	\$ (219,754)
33	Taylor	Living Center West	Linn	\$ (231,265)	\$ (475,697)
<b>33 Total</b>				\$ (296,962)	\$ (695,451)
34	Taylor	Heritage Nursing & Rehab Ctr	Linn	\$ (256,011)	\$ (487,338)
34	Taylor	Meth-Wick Health Center	Linn	\$ (237,970)	\$ (232,406)
<b>34 Total</b>				\$ (493,982)	\$ (719,744)
35	Paulsen	Hiawatha Care Center	Linn	\$ (64,290)	\$ (164,992)
<b>35 Total</b>				\$ (64,290)	\$ (164,992)
36	Dandekar	Crestview Acres, Inc.	Linn	\$ (426,844)	\$ (434,706)
36	Dandekar	Linn Manor Care Center	Linn	\$ (66,459)	\$ (88,081)
36	Dandekar	Willow Gardens Care Center	Linn	\$ (404,472)	\$ (397,586)
36	Dandekar	Winslow House Care Center	Linn	\$ (43,711)	\$ (113,544)
<b>36 Total</b>				\$ (941,486)	\$ (1,033,916)
37	Staed	Northbrook Manor Care Center	Linn	\$ (47,140)	\$ (195,634)
<b>37 Total</b>				\$ (47,140)	\$ (195,634)
38	Olson	ManorCare Health Services	Linn	\$ (20,001)	\$ (228,000)
<b>38 Total</b>				\$ (20,001)	\$ (228,000)
39	Pettengill	Belle Plaine Nursing & Rehab Ctr	Benton	\$ (116,077)	\$ (142,401)
39	Pettengill	Keystone Nursing Care Center	Benton	\$ (3,178)	\$ 2,832
39	Pettengill	Lutheran Home for the Aged	Benton	\$ (70,230)	\$ (76,473)
39	Pettengill	Virginia Gay Hospital	Benton	\$ (262,651)	\$ (176,770)
39	Pettengill	Rose Haven Nursing Home	Iowa	\$ 48,633	\$ (10,866)
<b>39 Total</b>				\$ (403,503)	\$ (403,678)
40	Horbach	Grundy Care Center	Grundy	\$ (4,554)	\$ (36,503)
40	Horbach	Grundy County Memorial Hospital	Grundy	\$ (161,281)	\$ (196,088)
40	Horbach	Oakview Home, Inc.	Grundy	\$ (85,837)	\$ (80,086)
40	Horbach	Parkview Manor Care Ctr	Grundy	\$ (29,052)	\$ (30,366)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
40 Horbach		Grandview Nursing, LLC	Tama	\$ (16,004)	\$ (32,847)
40 Horbach		Sunny Hill Care Center	Tama	\$ (14,832)	\$ (58,651)
40 Horbach		Sunnycrest Nursing Center	Tama	\$ (82,459)	\$ (102,711)
40 Horbach		Sunrise Hill Care Center	Tama	\$ (10,902)	\$ 45,657
40 Horbach		Westbrook Acres	Tama	\$ (22,012)	\$ (37,922)
<b>40 Total</b>				\$ (426,933)	\$ (529,516)
41 Bell		Baxter Health Care Center	Jasper	\$ (75,760)	\$ (105,436)
41 Bell		Careage of Newton	Jasper	\$ (102,641)	\$ (114,230)
41 Bell		Heritage Manor Care Center	Jasper	\$ (157,640)	\$ (179,630)
41 Bell		Nelson Manor	Jasper	\$ (45,285)	\$ (84,832)
41 Bell		Park Centre	Jasper	\$ (16,706)	\$ (25,658)
41 Bell		USA Healthcare - Newton LLC	Jasper	\$ (325,052)	\$ (309,127)
<b>41 Total</b>				\$ (723,084)	\$ (818,913)
42 Huser		CLC-Altoona Healthcare Ctr	Polk	\$ (137,886)	\$ (230,676)
42 Huser		Mitchell Village Ctr of Care	Polk	\$ (118,026)	\$ (163,481)
<b>42 Total</b>				\$ (255,912)	\$ (394,157)
43 Smith		Grandview Heights Care Ctr	Marshall	\$ (90,458)	\$ (101,750)
43 Smith		Southridge Nursing and Rehab Ctr	Marshall	\$ (51,047)	\$ (61,256)
43 Smith		Villa del Sol	Marshall	\$ (39,125)	\$ (106,785)
<b>43 Total</b>				\$ (180,631)	\$ (269,791)
44 Granzow		Eldora Nursing & Rehab Ctr	Hardin	\$ (22,836)	\$ (99,528)
44 Granzow		Heritage Care Center	Hardin	\$ (148,348)	\$ 100,734
44 Granzow		Hubbard Care Center	Hardin	\$ (96,853)	\$ (146,786)
44 Granzow		Scenic Manor	Hardin	\$ (119,515)	\$ (110,327)
44 Granzow		The Presbyterian Village	Hardin	\$ (143,987)	\$ (103,091)
44 Granzow		Valley View Nursing & Rehab Ctr	Hardin	\$ (95,968)	\$ (141,627)
44 Granzow		State Center Nursing and Rehab Ctr	Marshall	\$ (36,083)	\$ (52,245)
<b>44 Total</b>				\$ (663,591)	\$ (552,870)
45 Wessel-Kroeschell		Riverside Manor	Story	\$ (62,688)	\$ (116,739)
<b>45 Total</b>				\$ (62,688)	\$ (116,739)
46 Heddens		Madrid Home For The Aging	Boone	\$ (428,877)	\$ (428,678)
46 Heddens		The Abington on Grand	Story	\$ (62,198)	\$ (104,372)
<b>46 Total</b>				\$ (491,074)	\$ (533,050)
47 Watts		Adel Acres Care Center	Dallas	\$ (5,565)	\$ (83,190)
47 Watts		CLC-Granger Healthcare Ctr	Dallas	\$ (32,011)	\$ (162,463)
47 Watts		Spurgeon Manor, Inc.	Dallas	\$ (305,261)	\$ (332,071)
<b>47 Total</b>				\$ (342,837)	\$ (577,723)
48 Olson		Eastern Star Masonic Home	Boone	\$ (183,619)	\$ (171,095)
48 Olson		Evangelical Free Church Home	Boone	\$ (101,710)	\$ (116,357)
48 Olson		Ogden Manor	Boone	\$ (84,717)	\$ (129,523)
48 Olson		Lutheran Home - Perry	Dallas	\$ (91,091)	\$ (185,320)
48 Olson		Perry Health Care Center	Dallas	\$ (61,516)	\$ (119,370)
48 Olson		Rowley Memorial Masonic Home	Dallas	\$ (132,679)	\$ (146,033)
<b>48 Total</b>				\$ (655,332)	\$ (867,697)
49 Miller		Fort Dodge Villa Care Center	Webster	\$ (84,508)	\$ (83,205)
49 Miller		Friendship Haven	Webster	\$ (1,081,954)	\$ (1,173,497)
49 Miller		Greenleaf	Webster	\$ 14,074	\$ (69,790)
49 Miller		Marian Home	Webster	\$ (178,947)	\$ (296,300)
49 Miller		USA Healthcare - Fort Dodge	Webster	\$ (244,843)	\$ (204,969)
<b>49 Total</b>				\$ (1,576,178)	\$ (1,827,761)
50 Tjepkes		Manson Good Samaritan Center	Calhoun	\$ (44,763)	\$ (68,216)
50 Tjepkes		Pomeroy Care Center	Calhoun	\$ (28,253)	\$ (19,927)
50 Tjepkes		Shady Oaks	Calhoun	\$ (221,410)	\$ (76,777)
50 Tjepkes		Sunny Knoll Care Centre	Calhoun	\$ (62,107)	\$ (56,200)

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50 Tjepkes		CLC-Jefferson Healthcare Ctr	Greene	\$ 17,871	\$ (65,011)
50 Tjepkes		Greene County Medical Center	Greene	\$ (258,408)	\$ (172,197)
50 Tjepkes		Gowrie Care Center LLC	Webster	\$ (119,786)	\$ (107,940)
50 Tjepkes		Grandview Health Care Center	Webster	\$ (58,068)	\$ (78,154)
<b>50 Total</b>				\$ (774,925)	\$ (644,422)
51 Roberts		Carroll Health Center	Carroll	\$ (3,660)	\$ (120,904)
51 Roberts		CLC-Carroll Manor	Carroll	\$ (80,079)	\$ (134,919)
51 Roberts		Manning Regional Healthcare Ctr	Carroll	\$ 7,493	\$ 67,835
51 Roberts		St. Anthony Nursing Home	Carroll	\$ (339,190)	\$ (89,261)
51 Roberts		Thomas Rest Haven	Carroll	\$ (113,502)	\$ 27,631
51 Roberts		Manilla Manor	Crawford	\$ (48,034)	\$ (66,931)
51 Roberts		Blackhawk Life Care Center	Sac	\$ (31,665)	\$ (52,171)
<b>51 Total</b>				\$ (608,637)	\$ (368,720)
52 Worthan		Buena Vista Manor Care Ctr	Buena Vista	\$ (319,456)	\$ (351,513)
52 Worthan		Methodist Manor Retirement	Buena Vista	\$ (277,105)	\$ (277,055)
52 Worthan		Newell Good Samaritan Center	Buena Vista	\$ 2,280	\$ (78,251)
52 Worthan		Pleasant View Home	Buena Vista	\$ (80,388)	\$ (63,050)
52 Worthan		Sioux Care Center	Buena Vista	\$ 9,668	\$ (22,417)
52 Worthan		Loring Care Center	Sac	\$ (132,069)	\$ (155,677)
52 Worthan		Odebolt Nursing & Rehab Ctr	Sac	\$ (84,455)	\$ (119,843)
52 Worthan		Park View Care Center	Sac	\$ (72,250)	\$ (114,343)
52 Worthan		Twilight Acres, Inc.	Sac	\$ (40,438)	\$ (62,659)
<b>52 Total</b>				\$ (994,213)	\$ (1,244,807)
53 Huseman		Careage Hills	Cherokee	\$ (24,730)	\$ (70,067)
53 Huseman		Cherokee Villa Nursing and Rehab Ctr	Cherokee	\$ (65,884)	\$ (126,483)
53 Huseman		Countryside Estates	Cherokee	\$ (67,497)	\$ (115,326)
53 Huseman		Heartland Care Center	Cherokee	\$ (78,972)	\$ (96,660)
53 Huseman		Sunset Knoll, Inc.	Cherokee	\$ 3,303	\$ (11,245)
53 Huseman		Happy Siesta Health Care Ctr	Plymouth	\$ (93,280)	\$ (139,372)
53 Huseman		Kingsley Nursing & Rehab Ctr	Plymouth	\$ (4,435)	\$ (51,173)
<b>53 Total</b>				\$ (331,496)	\$ (610,326)
54 Rants		Countryside Retirement Home	Woodbury	\$ (268,030)	\$ (258,890)
54 Rants		Embassy Rehab and Care Ctr	Woodbury	\$ (460,946)	\$ (569,744)
54 Rants		Harvest Morningside Manor	Woodbury	\$ (283,055)	\$ (421,096)
54 Rants		Sunrise Manor	Woodbury	\$ (264,084)	\$ (293,334)
<b>54 Total</b>				\$ (1,276,115)	\$ (1,543,063)
55 Hoffman		Denison Care Center, Inc.	Crawford	\$ 10,283	\$ (70,354)
55 Hoffman		Eventide Lutheran Home for the Aged	Crawford	\$ (111,641)	\$ (131,980)
55 Hoffman		Holstein Good Samaritan Ctr	Ida	\$ (93,773)	\$ (110,999)
55 Hoffman		Morningside Care Center	Ida	\$ (136,176)	\$ (212,128)
55 Hoffman		Willow Dale Care Center	Ida	\$ (87,570)	\$ (97,844)
55 Hoffman		Maple Heights Care Center	Monona	\$ (130,308)	\$ (189,981)
55 Hoffman		Correctionville Nursing & Rehab Ctr	Woodbury	\$ (109,076)	\$ (121,751)
<b>55 Total</b>				\$ (658,261)	\$ (935,038)
56 Windschitl		Dunlap Nursing & Rehab Ctr	Harrison	\$ 34,483	\$ 16,232
56 Windschitl		Longview Home	Harrison	\$ 19,493	\$ (92,926)
56 Windschitl		Rose Vista Home	Harrison	\$ 36,556	\$ 69,510
56 Windschitl		Westmont Care Center	Harrison	\$ (173,384)	\$ (253,645)
56 Windschitl		Elmwood Care Centre	Monona	\$ (119,831)	\$ (271,563)
56 Windschitl		Pleasant View, Inc.	Monona	\$ (185,356)	\$ (302,447)
<b>56 Total</b>				\$ (388,039)	\$ (834,839)
57 Drake		Atlantic Nursing & Rehab Ctr	Cass	\$ (552,619)	\$ (573,857)
57 Drake		Griswold Care Center	Cass	\$ (101,774)	\$ (121,193)
57 Drake		Heritage House	Cass	\$ (56,355)	\$ (54,249)

**Iowa Health Care Association**

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House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
57 Drake		Avoca Nursing & Rehab Center	Pottawattamie	\$ (110,194)	\$ (115,989)
57 Drake		Oakland Manor Nursing Home	Pottawattamie	\$ 33,958	\$ (23,141)
57 Drake		Elm Crest Retirement Community	Shelby	\$ (133,727)	\$ (203,646)
57 Drake		Little Flower Haven	Shelby	\$ (18,413)	\$ (53,606)
57 Drake		Salem Lutheran Homes	Shelby	\$ (103,550)	\$ (110,264)
<b>57 Total</b>				\$ (1,042,675)	\$ (1,255,946)
58 Baudler		Community Care Center, Inc.	Adair	\$ (187,441)	\$ (84,262)
58 Baudler		Fontanelle Good Samaritan Ctr	Adair	\$ (75,079)	\$ (50,080)
58 Baudler		Greenfield Manor	Adair	\$ (1,597)	\$ (67,243)
58 Baudler		Exira Care Center	Audubon	\$ (45,035)	\$ (38,688)
58 Baudler		Friendship Home	Audubon	\$ (32,701)	\$ (134,480)
58 Baudler		Colonial Manor of Anita	Cass	\$ (15,381)	\$ (73,542)
58 Baudler		Bayard Nursing & Rehab Ctr	Guthrie	\$ (127,628)	\$ (140,055)
58 Baudler		Panora Nursing & Rehab Ctr	Guthrie	\$ (200,704)	\$ (252,383)
58 Baudler		The New Homestead	Guthrie	\$ (103,023)	\$ (23,139)
<b>58 Total</b>				\$ (788,588)	\$ (863,871)
60 Jacobs		Fountain West Health Center	Polk	\$ (396,079)	\$ (474,506)
<b>60 Total</b>				\$ (396,079)	\$ (474,506)
61 Oldson		Iowa Jewish Senior Life Ctr	Polk	\$ (350,072)	\$ (354,791)
61 Oldson		Wesley Acres	Polk	\$ (197,351)	\$ (237,479)
<b>61 Total</b>				\$ (547,422)	\$ (592,270)
62 Hunter		Fleur Heights Care Center	Polk	\$ (673,408)	\$ (606,445)
62 Hunter		Genesis Senior Living Center	Polk	\$ 37,742	\$ (127,249)
<b>62 Total</b>				\$ (635,667)	\$ (733,694)
63 Raecker		Karen Acres Health Care Ctr	Polk	\$ (17,954)	\$ (73,026)
63 Raecker		USA Healthcare Center - Urbandale	Polk	\$ (464,199)	\$ (611,242)
<b>63 Total</b>				\$ (482,153)	\$ (684,268)
64 Petersen		Calvin Community	Polk	\$ (123,943)	\$ (122,919)
<b>64 Total</b>				\$ (123,943)	\$ (122,919)
65 Ford		Ramsey Home	Polk	\$ (252,553)	\$ (155,861)
65 Ford		Union Park Health Services	Polk	\$ (356,190)	\$ (380,035)
<b>65 Total</b>				\$ (608,743)	\$ (535,896)
66 Abdul-Samad		CLC-University	Polk	\$ (169,557)	\$ (248,720)
66 Abdul-Samad		Riverview Care Center	Polk	\$ (446,991)	\$ (440,045)
<b>66 Total</b>				\$ (616,548)	\$ (688,765)
67 McCarthy		Parkridge Nursing & Rehab Ctr	Polk	\$ (16,444)	\$ (99,577)
<b>67 Total</b>				\$ (16,444)	\$ (99,577)
68 Olson		Trinity Center at Luther Park	Polk	\$ (187,660)	\$ (167,436)
68 Olson		Valley View Village	Polk	\$ (278,179)	\$ (98,716)
<b>68 Total</b>				\$ (465,839)	\$ (266,152)
69 Tomenga		Bishop Drumm Care Center	Polk	\$ (622,775)	\$ (372,426)
69 Tomenga		Polk City Healthcare Center	Polk	\$ (67,691)	\$ (143,300)
<b>69 Total</b>				\$ (690,467)	\$ (515,726)
70 Boal		Mill-Pond Retirement Commnty	Polk	\$ (269,742)	\$ (304,826)
70 Boal		Sunny View Care Center	Polk	\$ (141,361)	\$ (261,836)
<b>70 Total</b>				\$ (411,103)	\$ (566,662)
71 Van Engelenhoven		Griffin Nursing Center	Marion	\$ 5,794	\$ (129,513)
71 Van Engelenhoven		Pella Regional Health Center	Marion	\$ (1,060,518)	\$ (1,222,139)
71 Van Engelenhoven		Pleasant Care Living Center	Marion	\$ (50,129)	\$ (123,391)
71 Van Engelenhoven		Westridge Nursing & Rehab Ctr	Marion	\$ (175,126)	\$ (201,068)
<b>71 Total</b>				\$ (1,279,979)	\$ (1,676,112)
72 Arnold		Chariton Nursing & Rehab Ctr	Lucas	\$ (110,574)	\$ (254,140)
72 Arnold		Monroe Care Center, Inc.	Monroe	\$ (40,364)	\$ (142,553)
72 Arnold		Oakwood Nursing & Rehab Ctr	Monroe	\$ (47,947)	\$ (180,980)

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<b>72 Total</b>				\$ (198,886)	\$ (577,674)
73 Tymeson	West Bridge Care and Rehab	Madison	\$ (119,994)	\$ (129,798)	
73 Tymeson	Winterset Care Center North	Madison	\$ (71,514)	\$ (106,712)	
73 Tymeson	Winterset Care Center South	Madison	\$ (16,496)	\$ 36,253	
			\$ (208,004)	\$ (200,257)	
<b>73 Total</b>					
74 Davitt	Carlisle Care Center	Warren	\$ (283,571)	\$ (370,084)	
74 Davitt	CLC-Norwalk Healthcare Ctr	Warren	\$ (50,408)	\$ (77,517)	
74 Davitt	Indianola Good Samaritan Ctr	Warren	\$ (223,533)	\$ (217,821)	
74 Davitt	Regency Care Center	Warren	\$ (58,947)	\$ (87,390)	
74 Davitt	Village, The	Warren	\$ (115,503)	\$ (116,835)	
74 Davitt	Westview of Indianola Care Ctr	Warren	\$ (87,340)	\$ (61,176)	
			\$ (819,302)	\$ (930,823)	
<b>74 Total</b>					
75 Palmer	New Sharon Nursing & Rehab Ctr	Mahaska	\$ (50,172)	\$ (92,381)	
75 Palmer	Pleasant Park Estates	Mahaska	\$ (105,527)	\$ (19,173)	
75 Palmer	Friendship Manor Care Centre	Poweshiek	\$ (117,135)	\$ (159,344)	
75 Palmer	Mayflower Home	Poweshiek	\$ (178,496)	\$ (172,371)	
75 Palmer	Montezuma Nursing & Rehab Ctr	Poweshiek	\$ (75,715)	\$ (77,259)	
75 Palmer	St. Francis Manor	Poweshiek	\$ (185,303)	\$ (219,047)	
			\$ (712,348)	\$ (739,575)	
<b>75 Total</b>					
76 De Boef	Colonial Manor of Amana	Iowa	\$ (24,183)	\$ (64,463)	
76 De Boef	English Valley Care Center	Iowa	\$ (69,019)	\$ (37,431)	
76 De Boef	Williamsburg Care Center	Iowa	\$ (76,803)	\$ (85,643)	
76 De Boef	Manor House Care Center	Keokuk	\$ (78,927)	\$ (133,788)	
76 De Boef	Maplewood Manor	Keokuk	\$ (78,907)	\$ (128,857)	
76 De Boef	Sigourney Care Center	Keokuk	\$ (2,401)	\$ (80,548)	
76 De Boef	Brooklyn Community Estates	Poweshiek	\$ 8,672	\$ 22,627	
			\$ (321,568)	\$ (508,103)	
<b>76 Total</b>					
77 Mascher	Greenwood Manor Care Center	Johnson	\$ (114,587)	\$ (124,236)	
77 Mascher	Oaknoll Retirement Residence	Johnson	\$ (21,228)	\$ (21,145)	
			\$ (135,815)	\$ (145,381)	
<b>77 Total</b>					
79 Kaufmann	Cedar Manor	Cedar	\$ (55,020)	\$ (63,555)	
79 Kaufmann	Clarence Nursing Home	Cedar	\$ (21,757)	\$ (50,837)	
79 Kaufmann	Crestview Nursing & Rehab Ctr	Cedar	\$ (83,911)	\$ (113,144)	
79 Kaufmann	Mechanicsville Nursing and Rehab Ctr	Cedar	\$ (77,210)	\$ (110,426)	
79 Kaufmann	Iowa City Rehab & Health Care Ctr	Johnson	\$ 22,049	\$ (109,998)	
			\$ (215,849)	\$ (447,960)	
<b>79 Total</b>					
80 Reichert	Muscatine Care Center	Muscatine	\$ 5,071	\$ (54,231)	
80 Reichert	Simpson Memorial Home	Muscatine	\$ (151,214)	\$ (30,991)	
			\$ (146,143)	\$ (85,223)	
<b>80 Total</b>					
82 Miller	Bettendorf Health Care Ctr	Scott	\$ (335,118)	\$ (379,086)	
82 Miller	Iowa Masonic Nursing Home	Scott	\$ (500,816)	\$ (463,334)	
82 Miller	Riverview Manor	Scott	\$ 8,352	\$ (83,308)	
			\$ (827,582)	\$ (925,728)	
<b>82 Total</b>					
83 Olson	Genesis Medical Center - DeWitt	Clinton	\$ (266,461)	\$ (230,756)	
83 Olson	Wheatland Manor	Clinton	\$ 5,914	\$ (27,169)	
			\$ (260,547)	\$ (257,925)	
<b>83 Total</b>					
84 Gayman	Meadow Lawn Health Care	Scott	\$ (312,051)	\$ (388,516)	
			\$ (312,051)	\$ (388,516)	
<b>84 Total</b>					
85 Lykam	Davenport Lutheran Home	Scott	\$ (45,415)	\$ (116,005)	
85 Lykam	Ridgecrest Village	Scott	\$ (292,793)	\$ (282,794)	
			\$ (338,208)	\$ (398,799)	
<b>85 Total</b>					
86 Winckler	Davenport Good Samaritan Ctr	Scott	\$ (737,869)	\$ (827,753)	
86 Winckler	Fejervary Health Care Center	Scott	\$ (239,555)	\$ (331,508)	
86 Winckler	Kahl Home for the Aged	Scott	\$ (494,565)	\$ (455,978)	

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House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
86 Winckler	ManorCare Health Services	Scott	\$ (328,664)	\$ 19,765	
<b>86 Total</b>				\$ (1,800,653)	\$ (1,595,474)
87 Sands	Danville Care Center	Des Moines	\$ (88,985)	\$ (123,500)	
87 Sands	Prairie Ridge Care and Rehab	Des Moines	\$ (126,225)	\$ (138,111)	
87 Sands	Colonial Manor of Columbus Junction	Louisa	\$ (170,024)	\$ (111,871)	
87 Sands	Morning Sun Care Center	Louisa	\$ (526)	\$ (170,324)	
87 Sands	Wapello Nursing Home	Louisa	\$ (55,825)	\$ (87,870)	
87 Sands	Lutheran Home Society	Muscatine	\$ (546,349)	\$ (479,085)	
<b>87 Total</b>				\$ (987,933)	\$ (1,110,760)
88 Cohoon	Burlington Care Center	Des Moines	\$ (202,387)	\$ (244,367)	
88 Cohoon	Great River Medical Center	Des Moines	\$ (447,385)	\$ (438,999)	
88 Cohoon	Park View Care Center of Burlington	Des Moines	\$ (235,695)	\$ (249,972)	
88 Cohoon	Rose Bush Gardens Health Ctr	Des Moines	\$ 3,730	\$ (97,236)	
<b>88 Total</b>				\$ (881,737)	\$ (1,030,575)
89 Greiner	Parkview Care Center, Inc.	Jefferson	\$ (11,079)	\$ (145,531)	
89 Greiner	Lone Tree Health Care Center	Johnson	\$ (74,248)	\$ (125,899)	
89 Greiner	Halcyon House	Washington	\$ (23,589)	\$ (35,315)	
89 Greiner	Parkview Manor	Washington	\$ (94,914)	\$ (130,412)	
89 Greiner	Pleasantview Home	Washington	\$ (137,804)	\$ (159,633)	
89 Greiner	United Presbyterian Home	Washington	\$ (152,182)	\$ (188,442)	
89 Greiner	Washington Care Center	Washington	\$ (304,672)	\$ (388,234)	
89 Greiner	Washington County Hospital & Clinics	Washington	\$ (309,829)	\$ (288,474)	
<b>89 Total</b>				\$ (1,108,318)	\$ (1,461,938)
90 Whitaker	Nelson Nursing Home	Jefferson	\$ (292,052)	\$ (389,174)	
90 Whitaker	Jefferson County Hospital	Jefferson	\$ 10,662	\$ 12,181	
90 Whitaker	Van Buren Good Samaritan Ctr	Van Buren	\$ (165,649)	\$ (164,712)	
<b>90 Total</b>				\$ (447,039)	\$ (541,705)
91 Heaton	Arbor Court	Henry	\$ (86,901)	\$ (96,435)	
91 Heaton	Henry County Health Center	Henry	\$ (26,627)	\$ (98,999)	
91 Heaton	New London Nursing & Rehab Ctr	Henry	\$ (60,983)	\$ (74,207)	
91 Heaton	Parkview Home	Henry	\$ (59,608)	\$ (75,980)	
91 Heaton	Pleasant Manor Care Center	Henry	\$ (40,882)	\$ (52,886)	
91 Heaton	Sunrise Terrace Care Center	Henry	\$ (58,256)	\$ 5,079	
91 Heaton	Donnellson Health Center	Lee	\$ (26,104)	\$ (3,582)	
91 Heaton	West Point Care Center	Lee	\$ (95,993)	\$ (89,848)	
<b>91 Total</b>				\$ (455,354)	\$ (486,858)
92 Wise	Fort Madison Health Center	Lee	\$ (38,594)	\$ (154,198)	
92 Wise	Lexington Square	Lee	\$ (419,970)	\$ (197,647)	
92 Wise	Montrose Health Center, Inc.	Lee	\$ (48,940)	\$ (23,687)	
92 Wise	River Hills in Keokuk	Lee	\$ (144,336)	\$ (81,720)	
<b>92 Total</b>				\$ (651,839)	\$ (457,253)
93 Gaskill	Ottumwa Good Samaritan Ctr	Wapello	\$ (251,984)	\$ (468,990)	
93 Gaskill	Ridgewood Nursing & Rehab Center	Wapello	\$ 13,989	\$ (59,592)	
93 Gaskill	The Ottumwa Manor	Wapello	\$ (99,187)	\$ (172,374)	
93 Gaskill	Vista Woods Care Center	Wapello	\$ (48,067)	\$ (67,690)	
<b>93 Total</b>				\$ (385,249)	\$ (768,646)
94 Swaim	Centerville Nursing & Rehab Ctr	Appanoose	\$ (116,765)	\$ (156,546)	
94 Swaim	Golden Age Skilled Nursing & Rehab	Appanoose	\$ (100,652)	\$ (157,275)	
94 Swaim	Mercy Medical Ctr - Centerville	Appanoose	\$ (57,305)	\$ (47,848)	
94 Swaim	Bloomfield Care Center	Davis	\$ (68,207)	\$ (198,098)	
94 Swaim	Davis Acres	Davis	\$ (599,718)	\$ (651,846)	
94 Swaim	Davis County Hospital	Davis	\$ (232,433)	\$ (230,405)	
94 Swaim	Corydon Nursing & Rehab Ctr	Wayne	\$ (159,289)	\$ (149,600)	
94 Swaim	Seymour Care Center	Wayne	\$ (38,830)	\$ (88,837)	

**Iowa Health Care Association**  
**Iowa Nursing Facility Medicaid Funding Analysis**  
**House Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

House District Number	Representative Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
<b>94 Total</b>				\$ (1,373,201)	\$ (1,680,456)
95 Reasoner	Osceola Nursing and Rehab Ctr	Clarke	\$ (82,304)	\$ (187,797)	
95 Reasoner	Lamoni Nursing & Rehab Ctr	Decatur	\$ (40,035)	\$ (80,666)	
95 Reasoner	Westview Acres Care Center	Decatur	\$ (19,686)	\$ (62,045)	
95 Reasoner	Afton Care Center	Union	\$ (34,524)	\$ (24,628)	
95 Reasoner	Crest Haven Care Centre	Union	\$ (124,732)	\$ (133,566)	
95 Reasoner	Creston Nursing & Rehab Ctr	Union	\$ (67,811)	\$ (201,523)	
			\$ (369,091)	\$ (690,226)	
<b>95 Total</b>				\$ (290,039)	\$ (315,730)
96 Dolecheck	Corning Nursing & Rehab Ctr	Adams	\$ (114,181)	\$ (269,374)	
96 Dolecheck	Red Oak Good Samaritan Center	Montgomery	\$ (307,180)	\$ (352,806)	
96 Dolecheck	Red Oak Rehab & Care Center	Montgomery	\$ (70,369)	\$ (52,905)	
96 Dolecheck	Stanton Care Center	Montgomery	\$ (116,068)	\$ (154,958)	
96 Dolecheck	Villisca Good Samaritan Ctr	Ringgold	\$ (69,345)	\$ (70,557)	
96 Dolecheck	Clearview Home	Ringgold	\$ 28,552	\$ (29,088)	
96 Dolecheck	Mount Ayr Health Care Center	Taylor	\$ (187,588)	\$ (217,866)	
96 Dolecheck	Bedford Nursing & Rehab Ctr	Taylor	\$ (16,715)	\$ (47,230)	
96 Dolecheck	Clearview Home	Taylor	\$ (55,090)	\$ (91,901)	
	Lenox Care Center, Inc.		\$ (1,198,021)	\$ (1,602,416)	
<b>96 Total</b>				\$ (80,251)	\$ (120,450)
97 Anderson	Tabor Manor Care Center	Fremont	\$ (190,615)	\$ (193,375)	
97 Anderson	The Ambassador Sidney, Inc.	Fremont	\$ (44,073)	\$ (47,292)	
97 Anderson	Manor of Malvern	Mills	\$ (113,944)	\$ (91,014)	
97 Anderson	Elm Heights Care Center	Page	\$ (48,487)	\$ (118,226)	
97 Anderson	Garden View Care Center	Page	\$ (33,773)	\$ (70,694)	
97 Anderson	Goldenrod Manor Care Center	Page	\$ (116,967)	\$ (145,943)	
	Westridge Quality Care & Rehab		\$ (628,109)	\$ (786,995)	
<b>97 Total</b>				\$ (117,890)	\$ (113,586)
98 Forristall	Glen Haven Home, Inc.	Mills	\$ (663,747)	\$ (639,929)	
98 Forristall	Risen Son Christian Village	Pottawattamie	\$ (781,637)	\$ (753,515)	
<b>98 Total</b>				\$ (377,048)	\$ (237,275)
99 Struyk	Bethany Lutheran Home	Pottawattamie	\$ (377,696)	\$ (404,672)	
99 Struyk	Midlands Living Center LLP	Pottawattamie	\$ (530,845)	\$ (759,450)	
99 Struyk	Woodland Rehabilitation Center	Pottowatamie	\$ (149,639)	\$ (182,975)	
	Northcrest Care & Rehab		\$ (1,435,228)	\$ (1,584,371)	
<b>99 Total</b>				\$ (57,257,674)	\$ (68,975,789)
<b>Grand Total</b>					

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
1 Warnstadt		Casa De Paz Health Care Ctr	Woodbury	\$ (270,162)	\$ (419,304)
1 Warnstadt		Hallmark Care Center	Woodbury	\$ (183,540)	\$ (24,477)
1 Warnstadt		Holy Spirit Retirement Home	Woodbury	\$ (134,867)	\$ (143,698)
1 Warnstadt		Indian Hills Nursing & Rehab Ctr	Woodbury	\$ (529,543)	\$ (560,415)
1 Warnstadt		Westwood Nursing & Rehab Ctr	Woodbury	\$ (214,742)	\$ (347,359)
<b>1 Total</b>				\$ (1,332,854)	\$ (1,495,253)
2 Mulder		Fellowship Village	Lyon	\$ (34,552)	\$ (71,431)
2 Mulder		George Good Samaritan Center	Lyon	\$ (52,283)	\$ (92,748)
2 Mulder		Lyon Nursing & Rehab Center	Lyon	\$ (46,180)	\$ (61,187)
2 Mulder		Rock Rapids Health Centre	Lyon	\$ (26,882)	\$ (56,192)
2 Mulder		Brentwood Good Samaritan Ctr	Plymouth	\$ (79,794)	\$ (141,049)
2 Mulder		Plymouth Manor Care Center	Plymouth	\$ (170,246)	\$ (195,728)
2 Mulder		The Abbey of LeMars	Plymouth	\$ (125,718)	\$ (141,846)
2 Mulder		Heritage House	Sioux	\$ (50,887)	\$ (59,356)
2 Mulder		Hillcrest Health Care Svcs	Sioux	\$ (52,065)	\$ (101,517)
2 Mulder		Orange City Hospital &Clinic	Sioux	\$ (1,378)	\$ (19,138)
2 Mulder		Pleasant Acres Care Center	Sioux	\$ 26,133	\$ (12,337)
2 Mulder		Sioux Center Community Hospital	Sioux	\$ (377,017)	\$ (419,615)
2 Mulder		Valley Manor	Sioux	\$ (251,898)	\$ (164,003)
<b>2 Total</b>				\$ (1,242,766)	\$ (1,536,148)
3 Johnson		Longhouse Northshire, LTD	Clay	\$ 61,666	\$ (99,149)
3 Johnson		St. Luke Lutheran Home, Inc.	Clay	\$ (68,541)	\$ (144,932)
3 Johnson		Hilltop Care Center	Dickinson	\$ (86,475)	\$ (134,520)
3 Johnson		Lake Park Care Center	Dickinson	\$ (108,695)	\$ (80,245)
3 Johnson		Milford Nursing Center	Dickinson	\$ (63,252)	\$ (119,688)
3 Johnson		Community Memorial Health Ctr	O'Brien	\$ (49,791)	\$ (72,021)
3 Johnson		Northwest Iowa Health Center	O'Brien	\$ (83,342)	\$ (27,540)
3 Johnson		Paulina Care Center	O'Brien	\$ (100,254)	\$ (99,090)
3 Johnson		Prairie View Home	O'Brien	\$ (91,440)	\$ (105,348)
3 Johnson		Primghar Care Center	O'Brien	\$ (47,879)	\$ (44,328)
3 Johnson		Sutherland Care Center	O'Brien	\$ (59,834)	\$ (68,558)
3 Johnson		Country View Manor	Osceola	\$ (23,349)	\$ 10,108
3 Johnson		Sibley Nursing and Rehab Ctr	Osceola	\$ (1,354)	\$ (30,917)
<b>3 Total</b>				\$ (722,539)	\$ (1,016,227)
4 Kibbie		Estherville Good Samaritan Ctr	Emmet	\$ (104,348)	\$ (127,396)
4 Kibbie		Valley Vue Care Center	Emmet	\$ 18,015	\$ 5,715
4 Kibbie		Rosewood Manor	Emmett	\$ (68,260)	\$ (50,297)
4 Kibbie		Humboldt Care Center-North	Humboldt	\$ 37,142	\$ (67,870)
4 Kibbie		Humboldt Care Center-South	Humboldt	\$ (81,089)	\$ (102,846)
4 Kibbie		Humbolt County Memorial Hospital	Humboldt	\$ (49,710)	\$ (54,489)
4 Kibbie		Algona Good Samaritan Center	Kossuth	\$ (59,740)	\$ (143,781)
4 Kibbie		Algona Manor Care Ctr, Inc.	Kossuth	\$ (26,177)	\$ (115,455)
4 Kibbie		Heritage Nursing Home of Bancroft	Kossuth	\$ (20,152)	\$ (40,310)
4 Kibbie		Titonka Care Center	Kossuth	\$ (24,334)	\$ (53,549)
4 Kibbie		Emmetsburg Care Center	Palo Alto	\$ (171,437)	\$ (205,411)
4 Kibbie		Lakeside Lutheran Home	Palo Alto	\$ (65,767)	\$ (75,292)
4 Kibbie		Palo Alto County Hospital	Palo Alto	\$ (111,690)	\$ (102,278)
4 Kibbie		Ruthven Community Care Ctr	Palo Alto	\$ (39,960)	\$ (41,812)
4 Kibbie		West Bend Care Center	Palo Alto	\$ (9,514)	\$ (15,244)
4 Kibbie		Fonda Nursing and Rehab Ctr	Pocahontas	\$ (57,001)	\$ (65,381)
4 Kibbie		Hovenden Memorial Good Samaritan Ctr	Pocahontas	\$ (57,985)	\$ (118,634)
4 Kibbie		Pocahontas Manor Care Center	Pocahontas	\$ (26,925)	\$ (58,444)
4 Kibbie		Rolfe Care Center	Pocahontas	\$ (3,716)	\$ (5,140)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
<b>4 Total</b>				\$ (922,649)	\$ (1,437,916)
5 Olive	Crestview Manor	Hamilton	\$ (23,727)	\$ (77,168)	
5 Olive	Southfield Wellness Community	Hamilton	\$ (111,353)	\$ (177,775)	
5 Olive	Stratford Nursing and Rehab Center	Hamilton	\$ (81,941)	\$ (102,164)	
5 Olive	Bethany Manor, Inc.	Story	\$ (174,383)	\$ (249,983)	
5 Olive	Colonial Manor of Zearing	Story	\$ (121,755)	\$ (109,370)	
5 Olive	Rolling Green Village	Story	\$ (53,529)	\$ (44,899)	
5 Olive	Story County Hospital	Story	\$ (134,309)	\$ (23,692)	
5 Olive	Belmond Health Care Center	Wright	\$ (19,930)	\$ (15,842)	
5 Olive	Rotary Ann Nursing Home	Wright	\$ (47,450)	\$ (33,228)	
5 Olive	USA Healthcare Center - Clarion	Wright	\$ (244,583)	\$ (244,819)	
<b>5 Total</b>				\$ (1,012,959)	\$ (1,078,940)
6 Gaskill	Oakwood Care Center	Cerro Gordo	\$ (188,222)	\$ (279,809)	
6 Gaskill	Rockwell Community Nursing Home	Cerro Gordo	\$ (51,172)	\$ (46,476)	
6 Gaskill	Franklin General Hospital	Franklin	\$ (57,846)	\$ (27)	
6 Gaskill	Hampton Health Care Center	Franklin	\$ (54,904)	\$ 13,448	
6 Gaskill	Sheffield Care Center	Franklin	\$ (21,864)	\$ (52,083)	
6 Gaskill	Concord Care Center	Hancock	\$ (24,260)	\$ (55,031)	
6 Gaskill	Kanawha Community Home	Hancock	\$ (50,472)	\$ 11,188	
6 Gaskill	Westview Care Center	Hancock	\$ (89,034)	\$ (102,967)	
6 Gaskill	Forest City Good Samaritan Ctr	Winnebago	\$ (88,947)	\$ (133,406)	
6 Gaskill	Lake Mills Care Center	Winnebago	\$ (212,934)	\$ (330,817)	
6 Gaskill	Timely Mission Nursing Home	Winnebago	\$ (41,740)	\$ (59,601)	
6 Gaskill	Lutheran Retirement Home	Worth	\$ (498,418)	\$ (523,643)	
6 Gaskill	Manly Nursing & Rehab Center	Worth	\$ (60,909)	\$ (73,443)	
<b>6 Total</b>				\$ (1,440,720)	\$ (1,632,667)
7 Ragan	Good Shepherd Health Center	Cerro Gordo	\$ (353,940)	\$ (158,331)	
7 Ragan	Heritage Care Center	Cerro Gordo	\$ (201,114)	\$ (266,910)	
7 Ragan	Iowa Odd Fellows and Orphans Home	Cerro Gordo	\$ (62,479)	\$ (137,527)	
7 Ragan	USA Healthcare - Mason City	Cerro Gordo	\$ (413,388)	\$ (494,894)	
7 Ragan	Chautauqua Guest Home #2	Floyd	\$ 288	\$ (93,848)	
7 Ragan	Chautauqua Guest Home #3	Floyd	\$ (40,329)	\$ (39,854)	
7 Ragan	Nora Springs Care Center	Floyd	\$ (200,668)	\$ (262,982)	
7 Ragan	Salsbury Baptist Home	Floyd	\$ (76,683)	\$ (69,149)	
7 Ragan	Faith Lutheran Home, Inc.	Mitchell	\$ (18,569)	\$ (15,590)	
7 Ragan	Osage Rehab & Health Care Ctr	Mitchell	\$ (30,562)	\$ (38,096)	
7 Ragan	Riceville Community Rest Home	Mitchell	\$ (81,856)	\$ (56,747)	
7 Ragan	St. Ansgar Good Samaritan Center	Mitchell	\$ (63,213)	\$ (80,470)	
7 Ragan	Stacyville Community Nursing Home	Mitchell	\$ 4,004	\$ (27,747)	
<b>7 Total</b>				\$ (1,538,511)	\$ (1,742,146)
8 Zieman	Northgate Care Center	Allamakee	\$ 13,819	\$ (74,060)	
8 Zieman	Thornton Manor Care Center	Allamakee	\$ 20,666	\$ 30,752	
8 Zieman	Waukon Good Samaritan Center	Allamakee	\$ (85,563)	\$ (196,475)	
8 Zieman	Postville Good Samaritan Ctr	Allamakee	\$ (69,402)	\$ (161,666)	
8 Zieman	New Hampton Care Center	Chickasaw	\$ (127,024)	\$ (168,531)	
8 Zieman	New Hampton Nursing & Rehab Ctr	Chickasaw	\$ (139,138)	\$ (204,641)	
8 Zieman	Colonial Manor of Elma	Howard	\$ 51,892	\$ (110,446)	
8 Zieman	Cresco Care Center	Howard	\$ (59,979)	\$ (65,009)	
8 Zieman	Evans Memorial Home for the Aged	Howard	\$ (46,174)	\$ (4,038)	
8 Zieman	Patty Elwood Center	Howard	\$ (48,048)	\$ (12,858)	
8 Zieman	Aase Haugen Homes, Inc.	Winneshiek	\$ (220,331)	\$ (269,811)	
8 Zieman	Oneota Riverview Care Facility	Winneshiek	\$ 231,025	\$ 195,871	
8 Zieman	Ossian Senior Hospice, Inc.	Winneshiek	\$ (43,627)	\$ (75,393)	

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
<b>8 Total</b>				\$ (521,885)	\$ (1,116,306)
9 Heckroth	Country View	Black Hawk	\$ (991,490)	\$ (972,452)	
9 Heckroth	Bartels Lutheran Home	Bremer	\$ (609,010)	\$ (692,696)	
9 Heckroth	Denver Sunset Home	Bremer	\$ (43,806)	\$ (56,160)	
9 Heckroth	Hillcrest Home, Inc.	Bremer	\$ (112,814)	\$ (146,302)	
9 Heckroth	Tripoli Nursing Home	Bremer	\$ (37,855)	\$ (13,338)	
9 Heckroth	Allison Health Care Center	Butler	\$ (181,286)	\$ (197,676)	
9 Heckroth	Community Nursing Home	Butler	\$ (80,619)	\$ (64,241)	
9 Heckroth	Dumont Care Center	Butler	\$ (100,736)	\$ (96,977)	
9 Heckroth	Liebe Care Center	Butler	\$ 16,857	\$ (5,298)	
9 Heckroth	Maple Manor Village	Butler	\$ (30,560)	\$ (46,780)	
9 Heckroth	Shell Rock Healthcare Center	Butler	\$ (132,073)	\$ (168,297)	
9 Heckroth	Grandview Care Center	Fayette	\$ (212,743)	\$ (172,723)	
9 Heckroth	Mercy Hospital of Franciscan Sisters	Fayette	\$ (318,892)	\$ (297,022)	
9 Heckroth	Oelwein Healthcare Center	Fayette	\$ (69,757)	\$ (116,050)	
9 Heckroth	West Union Good Samaritan Ctr	Fayette	\$ (53,357)	\$ (147,706)	
<b>9 Total</b>			\$ (2,958,140)	\$ (3,193,717)	
10 Danielson	Cedar Falls Health Care Ctr	Black Hawk	\$ (164,053)	\$ (337,003)	
10 Danielson	Cedar Falls Lutheran Home	Black Hawk	\$ (169,150)	\$ (306,468)	
10 Danielson	Harmony House Health Care Ctr	Black Hawk	\$ (107,535)	\$ (75,954)	
10 Danielson	Parkview Nursing & Rehab Ctr	Black Hawk	\$ (270,342)	\$ (376,986)	
10 Danielson	Western Home Communitites	Black Hawk	\$ (205,937)	\$ (123,800)	
10 Danielson	Windsor Nursing & Rehab Ctr	Black Hawk	\$ (100,945)	\$ (235,687)	
<b>10 Total</b>			\$ (1,017,963)	\$ (1,455,897)	
11 Dotzler	Friendship Village, Inc.	Black Hawk	\$ (19,454)	\$ (26,594)	
11 Dotzler	ManorCare Health Services	Black Hawk	\$ (65,240)	\$ (70,631)	
11 Dotzler	Ravenwood Nursing & Rehab	Black Hawk	\$ (151,229)	\$ (433,441)	
<b>11 Total</b>			\$ (235,922)	\$ (530,666)	
12 Schoenjahn	LaPorte City Nursing & Rehab Ctr	Black Hawk	\$ (128,504)	\$ (146,173)	
12 Schoenjahn	East-Towne Care Center	Buchanan	\$ (13,102)	\$ 13,987	
12 Schoenjahn	Peoples Memorial Nursing Care	Buchanan	\$ (101,759)	\$ (60,374)	
12 Schoenjahn	West Village Care Center	Buchanan	\$ (119,823)	\$ (178,153)	
12 Schoenjahn	Elkader Care Center	Clayton	\$ (7,875)	\$ (46,178)	
12 Schoenjahn	Great River Care Center	Clayton	\$ 9,128	\$ (6,586)	
12 Schoenjahn	Lutheran Home for the Aged	Clayton	\$ (148,482)	\$ (149,040)	
12 Schoenjahn	Guttenberg Care Center	Clayton	\$ (163,407)	\$ (117,897)	
12 Schoenjahn	Edgewood Convalescent Home	Delaware	\$ 8,473	\$ (84,905)	
12 Schoenjahn	Maple Crest Manor	Fayette	\$ (7,031)	\$ (91,440)	
<b>12 Total</b>			\$ (672,381)	\$ (866,758)	
13 Stewart	Alverno Health Care Center	Clinton	\$ (282,270)	\$ (366,083)	
13 Stewart	Eagle Point Nursing & Rehab Ctr	Clinton	\$ (572,432)	\$ (634,791)	
13 Stewart	Mercy Medical Ctr - Clinton	Clinton	\$ (149,221)	\$ (115,085)	
13 Stewart	Wyndcrest Nursing Home	Clinton	\$ (175,078)	\$ 2,006	
13 Stewart	Crestridge Care Center, Inc.	Jackson	\$ (260,867)	\$ (330,813)	
13 Stewart	Jackson County Public Hospital	Jackson	\$ (428,283)	\$ (444,339)	
13 Stewart	Maquoketa Care Center	Jackson	\$ (45,709)	\$ (93,374)	
13 Stewart	Mill Valley Care Center	Jackson	\$ (19,393)	\$ (110,688)	
<b>13 Total</b>			\$ (1,933,252)	\$ (2,093,166)	
14 Connolly	Bethany Home	Dubuque	\$ (2,476)	\$ (4,416)	
14 Connolly	Dubuque Nursing & Rehab Ctr	Dubuque	\$ (66,473)	\$ (128,190)	
14 Connolly	Ennoble Manor Care Center	Dubuque	\$ (102,204)	\$ (125,295)	
14 Connolly	Luther Manor	Dubuque	\$ (135,752)	\$ (219,672)	
14 Connolly	ManorCare Health Services	Dubuque	\$ (392,730)	\$ (373,463)	

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
14 Connolly	Mercy Medical Ctr - Dyersville	Dubuque	\$ (56,517)	\$ (29,858)	
14 Connolly	Stonehill Care Center	Dubuque	\$ (349,209)	\$ (208,207)	
14 Connolly	Sunnycrest Manor	Dubuque	\$ (1,752,377)	\$ (1,721,158)	
<b>14 Total</b>			\$ (2,857,737)	\$ (2,810,259)	
15 Dvorsky	Lantern Park Nursing and Rehab Ctr	Johnson	\$ (242,949)	\$ (345,101)	
15 Dvorsky	Solon Nursing Care Center	Johnson	\$ (78,431)	\$ (102,490)	
15 Dvorsky	Windmill Manor	Johnson	\$ (312,594)	\$ (307,995)	
15 Dvorsky	Hallmark Care Center	Linn	\$ (72,063)	\$ (248,915)	
<b>15 Total</b>			\$ (706,036)	\$ (1,004,501)	
16 Hancock	Good Neighbor Home	Delaware	\$ (131,146)	\$ (151,149)	
16 Hancock	Heritage Manor	Dubuque	\$ (64,264)	\$ (146,251)	
16 Hancock	Shady Rest Care Center	Dubuque	\$ (61,847)	\$ (33,693)	
16 Hancock	Anamosa Care Center	Jones	\$ 894	\$ (96,675)	
16 Hancock	Monticello Nursing & Rehab Ctr	Jones	\$ (102,326)	\$ (193,091)	
<b>16 Total</b>			\$ (358,688)	\$ (620,859)	
17 Horn	Heritage Nursing & Rehab Ctr	Linn	\$ (256,011)	\$ (487,338)	
17 Horn	Living Center East	Linn	\$ (65,697)	\$ (219,754)	
17 Horn	Living Center West	Linn	\$ (231,265)	\$ (475,697)	
17 Horn	Meth-Wick Health Center	Linn	\$ (237,970)	\$ (232,406)	
<b>17 Total</b>			\$ (790,943)	\$ (1,415,195)	
18 Lundby	Crestview Acres, Inc.	Linn	\$ (426,844)	\$ (434,706)	
18 Lundby	Hiawatha Care Center	Linn	\$ (64,290)	\$ (164,992)	
18 Lundby	Linn Manor Care Center	Linn	\$ (66,459)	\$ (88,081)	
18 Lundby	Willow Gardens Care Center	Linn	\$ (404,472)	\$ (397,586)	
18 Lundby	Winslow House Care Center	Linn	\$ (43,711)	\$ (113,544)	
<b>18 Total</b>			\$ (1,005,776)	\$ (1,198,908)	
19 Hogg	ManorCare Health Services	Linn	\$ (20,001)	\$ (228,000)	
19 Hogg	Northbrook Manor Care Center	Linn	\$ (47,140)	\$ (195,634)	
<b>19 Total</b>			\$ (67,141)	\$ (423,634)	
20 Putney	Belle Plaine Nursing & Rehab Ctr	Benton	\$ (116,077)	\$ (142,401)	
20 Putney	Keystone Nursing Care Center	Benton	\$ (3,178)	\$ 2,832	
20 Putney	Lutheran Home for the Aged	Benton	\$ (70,230)	\$ (76,473)	
20 Putney	Virginia Gay Hospital	Benton	\$ (262,651)	\$ (176,770)	
20 Putney	Grundy Care Center	Grundy	\$ (4,554)	\$ (36,503)	
20 Putney	Grundy County Memorial Hospital	Grundy	\$ (161,281)	\$ (196,088)	
20 Putney	Oakview Home, Inc.	Grundy	\$ (85,837)	\$ (80,086)	
20 Putney	Parkview Manor Care Ctr	Grundy	\$ (29,052)	\$ (30,366)	
20 Putney	Rose Haven Nursing Home	Iowa	\$ 48,633	\$ (10,866)	
20 Putney	Grandview Nursing, LLC	Tama	\$ (16,004)	\$ (32,847)	
20 Putney	Sunny Hill Care Center	Tama	\$ (14,832)	\$ (58,651)	
20 Putney	Sunnycrest Nursing Center	Tama	\$ (82,459)	\$ (102,711)	
20 Putney	Sunrise Hill Care Center	Tama	\$ (10,902)	\$ 45,657	
20 Putney	Westbrook Acres	Tama	\$ (22,012)	\$ (37,922)	
<b>20 Total</b>			\$ (830,436)	\$ (933,194)	
21 Black	Baxter Health Care Center	Jasper	\$ (75,760)	\$ (105,436)	
21 Black	Careage of Newton	Jasper	\$ (102,641)	\$ (114,230)	
21 Black	Heritage Manor Care Center	Jasper	\$ (157,640)	\$ (179,630)	
21 Black	Nelson Manor	Jasper	\$ (45,285)	\$ (84,832)	
21 Black	Park Centre	Jasper	\$ (16,706)	\$ (25,658)	
21 Black	USA Healthcare - Newton LLC	Jasper	\$ (325,052)	\$ (309,127)	
21 Black	CLC-Altoona Healthcare Ctr	Polk	\$ (137,886)	\$ (230,676)	
21 Black	Mitchell Village Ctr of Care	Polk	\$ (118,026)	\$ (163,481)	
<b>21 Total</b>			\$ (978,996)	\$ (1,213,070)	

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District		Facility Name	County	2007 Projected Medicaid Shortfall	
Number	Senator Name			2005 Summary	
22	McKibben	Eldora Nursing & Rehab Ctr	Hardin	\$ (22,836)	\$ (99,528)
22	McKibben	Heritage Care Center	Hardin	\$ (148,348)	\$ 100,734
22	McKibben	Hubbard Care Center	Hardin	\$ (96,853)	\$ (146,786)
22	McKibben	Scenic Manor	Hardin	\$ (119,515)	\$ (110,327)
22	McKibben	The Presbyterian Village	Hardin	\$ (143,987)	\$ (103,091)
22	McKibben	Valley View Nursing & Rehab Ctr	Hardin	\$ (95,968)	\$ (141,627)
22	McKibben	Grandview Heights Care Ctr	Marshall	\$ (90,458)	\$ (101,750)
22	McKibben	Southridge Nursing and Rehab Ctr	Marshall	\$ (51,047)	\$ (61,256)
22	McKibben	State Center Nursing and Rehab Ctr	Marshall	\$ (36,083)	\$ (52,245)
22	McKibben	Villa del Sol	Marshall	\$ (39,125)	\$ (106,785)
<b>22 Total</b>				\$ (844,221)	\$ (822,661)
23	Quirmbach	Madrid Home For The Aging	Boone	\$ (428,877)	\$ (428,678)
23	Quirmbach	Riverside Manor	Story	\$ (62,688)	\$ (116,739)
23	Quirmbach	The Abington on Grand	Story	\$ (62,198)	\$ (104,372)
<b>23 Total</b>				\$ (553,763)	\$ (649,789)
24	Behn	Eastern Star Masonic Home	Boone	\$ (183,619)	\$ (171,095)
24	Behn	Evangelical Free Church Home	Boone	\$ (101,710)	\$ (116,357)
24	Behn	Ogden Manor	Boone	\$ (84,717)	\$ (129,523)
24	Behn	Adel Acres Care Center	Dallas	\$ (5,565)	\$ (83,190)
24	Behn	CLC-Granger Healthcare Ctr	Dallas	\$ (32,011)	\$ (162,463)
24	Behn	Lutheran Home - Perry	Dallas	\$ (91,091)	\$ (185,320)
24	Behn	Perry Health Care Center	Dallas	\$ (61,516)	\$ (119,370)
24	Behn	Rowley Memorial Masonic Home	Dallas	\$ (132,679)	\$ (146,033)
24	Behn	Spurgeon Manor, Inc.	Dallas	\$ (305,261)	\$ (332,071)
<b>24 Total</b>				\$ (998,169)	\$ (1,445,420)
25	Beall	Manson Good Samaritan Center	Calhoun	\$ (44,763)	\$ (68,216)
25	Beall	Pomeroy Care Center	Calhoun	\$ (28,253)	\$ (19,927)
25	Beall	Shady Oaks	Calhoun	\$ (221,410)	\$ (76,777)
25	Beall	Sunny Knoll Care Centre	Calhoun	\$ (62,107)	\$ (56,200)
25	Beall	CLC-Jefferson Healthcare Ctr	Greene	\$ 17,871	\$ (65,011)
25	Beall	Greene County Medical Center	Greene	\$ (258,408)	\$ (172,197)
25	Beall	Fort Dodge Villa Care Center	Webster	\$ (84,508)	\$ (83,205)
25	Beall	Friendship Haven	Webster	\$ (1,081,954)	\$ (1,173,497)
25	Beall	Gowrie Care Center LLC	Webster	\$ (119,786)	\$ (107,940)
25	Beall	Grandview Health Care Center	Webster	\$ (58,068)	\$ (78,154)
25	Beall	Greenleaf	Webster	\$ 14,074	\$ (69,790)
25	Beall	Marian Home	Webster	\$ (178,947)	\$ (296,300)
25	Beall	USA Healthcare - Fort Dodge	Webster	\$ (244,843)	\$ (204,969)
<b>25 Total</b>				\$ (2,351,103)	\$ (2,472,183)
26	Kettering	Buena Vista Manor Care Ctr	Buena Vista	\$ (319,456)	\$ (351,513)
26	Kettering	Methodist Manor Retirement	Buena Vista	\$ (277,105)	\$ (277,055)
26	Kettering	Newell Good Samaritan Center	Buena Vista	\$ 2,280	\$ (78,251)
26	Kettering	Pleasant View Home	Buena Vista	\$ (80,388)	\$ (63,050)
26	Kettering	Sioux Care Center	Buena Vista	\$ 9,668	\$ (22,417)
26	Kettering	Carroll Health Center	Carroll	\$ (3,660)	\$ (120,904)
26	Kettering	CLC-Carroll Manor	Carroll	\$ (80,079)	\$ (134,919)
26	Kettering	Manning Regional Healthcare Ctr	Carroll	\$ 7,493	\$ 67,835
26	Kettering	St. Anthony Nursing Home	Carroll	\$ (339,190)	\$ (89,261)
26	Kettering	Thomas Rest Haven	Carroll	\$ (113,502)	\$ 27,631
26	Kettering	Manilla Manor	Crawford	\$ (48,034)	\$ (66,931)
26	Kettering	Blackhawk Life Care Center	Sac	\$ (31,665)	\$ (52,171)
26	Kettering	Loring Care Center	Sac	\$ (132,069)	\$ (155,677)
26	Kettering	Odebolt Nursing & Rehab Ctr	Sac	\$ (84,455)	\$ (119,843)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
26 Kettering		Park View Care Center	Sac	\$ (72,250)	\$ (114,343)
26 Kettering		Twilight Acres, Inc.	Sac	\$ (40,438)	\$ (62,659)
<b>26 Total</b>				\$ (1,602,850)	\$ (1,613,527)
27 Wieck		Careage Hills	Cherokee	\$ (24,730)	\$ (70,067)
27 Wieck		Cherokee Villa Nursing and Rehab Ctr	Cherokee	\$ (65,884)	\$ (126,483)
27 Wieck		Countryside Estates	Cherokee	\$ (67,497)	\$ (115,326)
27 Wieck		Heartland Care Center	Cherokee	\$ (78,972)	\$ (96,660)
27 Wieck		Sunset Knoll, Inc.	Cherokee	\$ 3,303	\$ (11,245)
27 Wieck		Happy Siesta Health Care Ctr	Plymouth	\$ (93,280)	\$ (139,372)
27 Wieck		Kingsley Nursing & Rehab Ctr	Plymouth	\$ (4,435)	\$ (51,173)
27 Wieck		Countryside Retirement Home	Woodbury	\$ (268,030)	\$ (258,890)
27 Wieck		Embassy Rehab and Care Ctr	Woodbury	\$ (460,946)	\$ (569,744)
27 Wieck		Harvest Morningside Manor	Woodbury	\$ (283,055)	\$ (421,096)
27 Wieck		Sunrise Manor	Woodbury	\$ (264,084)	\$ (293,334)
<b>27 Total</b>				\$ (1,607,611)	\$ (2,153,389)
28 Seymour		Denison Care Center, Inc.	Crawford	\$ 10,283	\$ (70,354)
28 Seymour		Eventide Lutheran Home for the Aged	Crawford	\$ (111,641)	\$ (131,980)
28 Seymour		Dunlap Nursing & Rehab Ctr	Harrison	\$ 34,483	\$ 16,232
28 Seymour		Longview Home	Harrison	\$ 19,493	\$ (92,926)
28 Seymour		Rose Vista Home	Harrison	\$ 36,556	\$ 69,510
28 Seymour		Westmont Care Center	Harrison	\$ (173,384)	\$ (253,645)
28 Seymour		Holstein Good Samaritan Ctr	Ida	\$ (93,773)	\$ (110,999)
28 Seymour		Morningside Care Center	Ida	\$ (136,176)	\$ (212,128)
28 Seymour		Willow Dale Care Center	Ida	\$ (87,570)	\$ (97,844)
28 Seymour		Elmwood Care Centre	Monona	\$ (119,831)	\$ (271,563)
28 Seymour		Maple Heights Care Center	Monona	\$ (130,308)	\$ (189,981)
28 Seymour		Pleasant View, Inc.	Monona	\$ (185,356)	\$ (302,447)
28 Seymour		Correctionville Nursing & Rehab Ctr	Woodbury	\$ (109,076)	\$ (121,751)
<b>28 Total</b>				\$ (1,046,300)	\$ (1,769,877)
29 Boettger		Community Care Center, Inc.	Adair	\$ (187,441)	\$ (84,262)
29 Boettger		Fontanelle Good Samaritan Ctr	Adair	\$ (75,079)	\$ (50,080)
29 Boettger		Greenfield Manor	Adair	\$ (1,597)	\$ (67,243)
29 Boettger		Exira Care Center	Audubon	\$ (45,035)	\$ (38,688)
29 Boettger		Friendship Home	Audubon	\$ (32,701)	\$ (134,480)
29 Boettger		Atlantic Nursing & Rehab Ctr	Cass	\$ (552,619)	\$ (573,857)
29 Boettger		Colonial Manor of Anita	Cass	\$ (15,381)	\$ (73,542)
29 Boettger		Griswold Care Center	Cass	\$ (101,774)	\$ (121,193)
29 Boettger		Heritage House	Cass	\$ (56,355)	\$ (54,249)
29 Boettger		Bayard Nursing & Rehab Ctr	Guthrie	\$ (127,628)	\$ (140,055)
29 Boettger		Panora Nursing & Rehab Ctr	Guthrie	\$ (200,704)	\$ (252,383)
29 Boettger		The New Homestead	Guthrie	\$ (103,023)	\$ (23,139)
29 Boettger		Avoca Nursing & Rehab Center	Pottawattamie	\$ (110,194)	\$ (115,989)
29 Boettger		Oakland Manor Nursing Home	Pottawattamie	\$ 33,958	\$ (23,141)
29 Boettger		Elm Crest Retirement Community	Shelby	\$ (133,727)	\$ (203,646)
29 Boettger		Little Flower Haven	Shelby	\$ (18,413)	\$ (53,606)
29 Boettger		Salem Lutheran Homes	Shelby	\$ (103,550)	\$ (110,264)
<b>29 Total</b>				\$ (1,831,263)	\$ (2,119,817)
30 Ward		Fountain West Health Center	Polk	\$ (396,079)	\$ (474,506)
<b>30 Total</b>				\$ (396,079)	\$ (474,506)
31 McCoy		Fleur Heights Care Center	Polk	\$ (673,408)	\$ (606,445)
31 McCoy		Genesis Senior Living Center	Polk	\$ 37,742	\$ (127,249)
31 McCoy		Iowa Jewish Senior Life Ctr	Polk	\$ (350,072)	\$ (354,791)
31 McCoy		Wesley Acres	Polk	\$ (197,351)	\$ (237,479)

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
<b>31 Total</b>				\$ (1,183,089)	\$ (1,325,964)
32 Zaun	Calvin Community	Polk	\$ (123,943)	\$ (122,919)	
32 Zaun	Karen Acres Health Care Ctr	Polk	\$ (17,954)	\$ (73,026)	
32 Zaun	USA Healthcare Center - Urbandale	Polk	\$ (464,199)	\$ (611,242)	
<b>32 Total</b>				\$ (606,096)	\$ (807,187)
33 Hatch	CLC-University	Polk	\$ (169,557)	\$ (248,720)	
33 Hatch	Ramsey Home	Polk	\$ (252,553)	\$ (155,861)	
33 Hatch	Riverview Care Center	Polk	\$ (446,991)	\$ (440,045)	
33 Hatch	Union Park Health Services	Polk	\$ (356,190)	\$ (380,035)	
<b>33 Total</b>				\$ (1,225,291)	\$ (1,224,661)
34 Dearden	Parkridge Nursing & Rehab Ctr	Polk	\$ (16,444)	\$ (99,577)	
34 Dearden	Trinity Center at Luther Park	Polk	\$ (187,660)	\$ (167,436)	
34 Dearden	Valley View Village	Polk	\$ (278,179)	\$ (98,716)	
<b>34 Total</b>				\$ (482,283)	\$ (365,729)
35 Noble	Bishop Drumm Care Center	Polk	\$ (622,775)	\$ (372,426)	
35 Noble	Mill-Pond Retirement Commnty	Polk	\$ (269,742)	\$ (304,826)	
35 Noble	Polk City Healthcare Center	Polk	\$ (67,691)	\$ (143,300)	
35 Noble	Sunny View Care Center	Polk	\$ (141,361)	\$ (261,836)	
<b>35 Total</b>				\$ (1,101,570)	\$ (1,082,388)
36 McKinley	Chariton Nursing & Rehab Ctr	Lucas	\$ (110,574)	\$ (254,140)	
36 McKinley	Griffin Nursing Center	Marion	\$ 5,794	\$ (129,513)	
36 McKinley	Pella Regional Health Center	Marion	\$ (1,060,518)	\$ (1,222,139)	
36 McKinley	Pleasant Care Living Center	Marion	\$ (50,129)	\$ (123,391)	
36 McKinley	Westridge Nursing & Rehab Ctr	Marion	\$ (175,126)	\$ (201,068)	
36 McKinley	Monroe Care Center, Inc.	Monroe	\$ (40,364)	\$ (142,553)	
36 McKinley	Oakwood Nursing & Rehab Ctr	Monroe	\$ (47,947)	\$ (180,980)	
<b>36 Total</b>				\$ (1,478,865)	\$ (2,253,786)
37 Appel	West Bridge Care and Rehab	Madison	\$ (119,994)	\$ (129,798)	
37 Appel	Winterset Care Center North	Madison	\$ (71,514)	\$ (106,712)	
37 Appel	Winterset Care Center South	Madison	\$ (16,496)	\$ 36,253	
37 Appel	Carlisle Care Center	Warren	\$ (283,571)	\$ (370,084)	
37 Appel	CLC-Norwalk Healthcare Ctr	Warren	\$ (50,408)	\$ (77,517)	
37 Appel	Indianola Good Samaritan Ctr	Warren	\$ (223,533)	\$ (217,821)	
37 Appel	Regency Care Center	Warren	\$ (58,947)	\$ (87,390)	
37 Appel	Village, The	Warren	\$ (115,503)	\$ (116,835)	
37 Appel	Westview of Indianola Care Ctr	Warren	\$ (87,340)	\$ (61,176)	
<b>37 Total</b>				\$ (1,027,306)	\$ (1,131,080)
38 Reilly	Colonial Manor of Amana	Iowa	\$ (24,183)	\$ (64,463)	
38 Reilly	English Valley Care Center	Iowa	\$ (69,019)	\$ (37,431)	
38 Reilly	Williamsburg Care Center	Iowa	\$ (76,803)	\$ (85,643)	
38 Reilly	Manor House Care Center	Keokuk	\$ (78,927)	\$ (133,788)	
38 Reilly	Maplewood Manor	Keokuk	\$ (78,907)	\$ (128,857)	
38 Reilly	Sigourney Care Center	Keokuk	\$ (2,401)	\$ (80,548)	
38 Reilly	New Sharon Nursing & Rehab Ctr	Mahaska	\$ (50,172)	\$ (92,381)	
38 Reilly	Pleasant Park Estates	Mahaska	\$ (105,527)	\$ (19,173)	
38 Reilly	Brooklyn Community Estates	Poweshiek	\$ 8,672	\$ 22,627	
38 Reilly	Friendship Manor Care Centre	Poweshiek	\$ (117,135)	\$ (159,344)	
38 Reilly	Mayflower Home	Poweshiek	\$ (178,496)	\$ (172,371)	
38 Reilly	Montezuma Nursing & Rehab Ctr	Poweshiek	\$ (75,715)	\$ (77,259)	
38 Reilly	St. Francis Manor	Poweshiek	\$ (185,303)	\$ (219,047)	
<b>38 Total</b>				\$ (1,033,916)	\$ (1,247,677)
39 Bolkom	Greenwood Manor Care Center	Johnson	\$ (114,587)	\$ (124,236)	
39 Bolkom	Oaknoll Retirement Residence	Johnson	\$ (21,228)	\$ (21,145)	

**Iowa Health Care Association**

**Iowa Nursing Facility Medicaid Funding Analysis**

**Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

Senate District Number	Senator Name	Facility Name	County	2005 Summary	2007 Projected Medicaid Shortfall
<b>39 Total</b>				\$ (135,815)	\$ (145,381)
40 Hahn	Cedar Manor	Cedar	\$ (55,020)	\$ (63,555)	
40 Hahn	Clarence Nursing Home	Cedar	\$ (21,757)	\$ (50,837)	
40 Hahn	Crestview Nursing & Rehab Ctr	Cedar	\$ (83,911)	\$ (113,144)	
40 Hahn	Mechanicsville Nursing and Rehab Ctr	Cedar	\$ (77,210)	\$ (110,426)	
40 Hahn	Iowa City Rehab & Health Care Ctr	Johnson	\$ 22,049	\$ (109,998)	
40 Hahn	Muscatine Care Center	Muscatine	\$ 5,071	\$ (54,231)	
40 Hahn	Simpson Memorial Home	Muscatine	\$ (151,214)	\$ (30,991)	
<b>40 Total</b>				\$ (361,992)	\$ (533,182)
41 Hartsuch	Bettendorf Health Care Ctr	Scott	\$ (335,118)	\$ (379,086)	
41 Hartsuch	Iowa Masonic Nursing Home	Scott	\$ (500,816)	\$ (463,334)	
41 Hartsuch	Riverview Manor	Scott	\$ 8,352	\$ (83,308)	
<b>41 Total</b>				\$ (827,582)	\$ (925,728)
42 Wood	Genesis Medical Center - DeWitt	Clinton	\$ (266,461)	\$ (230,756)	
42 Wood	Wheatland Manor	Clinton	\$ 5,914	\$ (27,169)	
42 Wood	Meadow Lawn Health Care	Scott	\$ (312,051)	\$ (388,516)	
<b>42 Total</b>				\$ (572,597)	\$ (646,442)
43 Seng	Davenport Good Samaritan Ctr	Scott	\$ (737,869)	\$ (827,753)	
43 Seng	Davenport Lutheran Home	Scott	\$ (45,415)	\$ (116,005)	
43 Seng	Fejervary Health Care Center	Scott	\$ (239,555)	\$ (331,508)	
43 Seng	Kahl Home for the Aged	Scott	\$ (494,565)	\$ (455,978)	
43 Seng	ManorCare Health Services	Scott	\$ (328,664)	\$ 19,765	
43 Seng	Ridgecrest Village	Scott	\$ (292,793)	\$ (282,794)	
<b>43 Total</b>				\$ (2,138,861)	\$ (1,994,273)
44 Courtney	Burlington Care Center	Des Moines	\$ (202,387)	\$ (244,367)	
44 Courtney	Danville Care Center	Des Moines	\$ (88,985)	\$ (123,500)	
44 Courtney	Great River Medical Center	Des Moines	\$ (447,385)	\$ (438,999)	
44 Courtney	Park View Care Center of Burlington	Des Moines	\$ (235,695)	\$ (249,972)	
44 Courtney	Prairie Ridge Care and Rehab	Des Moines	\$ (126,225)	\$ (138,111)	
44 Courtney	Rose Bush Gardens Health Ctr	Des Moines	\$ 3,730	\$ (97,236)	
44 Courtney	Colonial Manor of Columbus Junction	Louisa	\$ (170,024)	\$ (111,871)	
44 Courtney	Morning Sun Care Center	Louisa	\$ (526)	\$ (170,324)	
44 Courtney	Wapello Nursing Home	Louisa	\$ (55,825)	\$ (87,870)	
44 Courtney	Lutheran Home Society	Muscatine	\$ (546,349)	\$ (479,085)	
<b>44 Total</b>				\$ (1,869,670)	\$ (2,141,336)
45 Miller	Nelson Nursing Home	Jefferson	\$ (292,052)	\$ (389,174)	
45 Miller	Jefferson County Hospital	Jefferson	\$ 10,662	\$ 12,181	
45 Miller	Parkview Care Center, Inc.	Jefferson	\$ (11,079)	\$ (145,531)	
45 Miller	Lone Tree Health Care Center	Johnson	\$ (74,248)	\$ (125,899)	
45 Miller	Van Buren Good Samaritan Ctr	Van Buren	\$ (165,649)	\$ (164,712)	
45 Schmitz	Halcyon House	Washington	\$ (23,589)	\$ (35,315)	
45 Miller	Parkview Manor	Washington	\$ (94,914)	\$ (130,412)	
45 Miller	Pleasantview Home	Washington	\$ (137,804)	\$ (159,633)	
45 Miller	United Presbyterian Home	Washington	\$ (152,182)	\$ (188,442)	
45 Miller	Washington Care Center	Washington	\$ (304,672)	\$ (388,234)	
45 Miller	Washington County Hospital & Clinics	Washington	\$ (309,829)	\$ (288,474)	
<b>45 Total</b>				\$ (1,555,357)	\$ (2,003,643)
46 Fraise	Arbor Court	Henry	\$ (86,901)	\$ (96,435)	
46 Fraise	Henry County Health Center	Henry	\$ (26,627)	\$ (98,999)	
46 Fraise	New London Nursing & Rehab Ctr	Henry	\$ (60,983)	\$ (74,207)	
46 Fraise	Parkview Home	Henry	\$ (59,608)	\$ (75,980)	
46 Fraise	Pleasant Manor Care Center	Henry	\$ (40,882)	\$ (52,886)	
46 Fraise	Sunrise Terrace Care Center	Henry	\$ (58,256)	\$ 5,079	

**US - Nationwide Comparison Of SNF Medicaid Payment Rates**  
 (from BDO June 2006 Study on Medicaid Shortfalls)

<u>State</u>	<u>Average January 1, 2006 Payment Rate</u>
Connecticut	\$ 199.25
Hawaii	\$ 195.68
New York2	\$ 193.19
New Jersey	\$ 187.10
Pennsylvania	\$ 179.17
Massachusetts	\$ 177.16
New Hampshire	\$ 172.36
Oregon	\$ 169.31
West Virginia	\$ 168.11
Nevada	\$ 164.92
Michigan	\$ 163.84
Florida	\$ 160.43
Ohio	\$ 158.71
Vermont	\$ 157.13
Colorado	\$ 154.61
Washington	\$ 146.41
North Dakota	\$ 144.44
Montana	\$ 143.45
California	\$ 142.14
Minnesota	\$ 142.02
North Carolina	\$ 134.18
Utah	\$ 133.97
Wisconsin	\$ 133.21
Nebraska	\$ 126.91
Georgia	\$ 126.61
Virginia	\$ 126.22
Kansas	\$ 112.27
<b>Iowa</b>	<b>\$ 108.36</b>
Missouri	\$ 107.77
Oklahoma	\$ 107.62
Texas	\$ 107.26
South Dakota	\$ 105.27

**Iowa Health Care Association****Iowa Nursing Facility Medicaid Funding Analysis****Senate Listing of Data Used To Support BDO-Seidman Annual Medicaid Shortfall Study**

<b>Senate District Number</b>	<b>Senator Name</b>	<b>Facility Name</b>	<b>County</b>	<b>2005 Summary</b>	<b>2007 Projected Medicaid Shortfall</b>
46 Fraise	Donnellson Health Center	Lee	\$ (26,104)	\$ (3,582)	
46 Fraise	Fort Madison Health Center	Lee	\$ (38,594)	\$ (154,198)	
46 Fraise	Lexington Square	Lee	\$ (419,970)	\$ (197,647)	
46 Fraise	Montrose Health Center, Inc.	Lee	\$ (48,940)	\$ (23,687)	
46 Fraise	River Hills in Keokuk	Lee	\$ (144,336)	\$ (81,720)	
46 Fraise	West Point Care Center	Lee	\$ (95,993)	\$ (89,848)	
<b>46 Total</b>			\$ (1,107,193)	\$ (944,111)	
47 Kreiman	Centerville Nursing & Rehab Ctr	Appanoose	\$ (116,765)	\$ (156,546)	
47 Kreiman	Golden Age Skilled Nursing & Rehab	Appanoose	\$ (100,652)	\$ (157,275)	
47 Kreiman	Mercy Medical Ctr - Centerville	Appanoose	\$ (57,305)	\$ (47,848)	
47 Kreiman	Bloomfield Care Center	Davis	\$ (68,207)	\$ (198,098)	
47 Kreiman	Davis Acres	Davis	\$ (599,718)	\$ (651,846)	
47 Kreiman	Davis County Hospital	Davis	\$ (232,433)	\$ (230,405)	
47 Kreiman	Ottumwa Good Samaritan Ctr	Wapello	\$ (251,984)	\$ (468,990)	
47 Kreiman	Ridgewood Nursing & Rehab Center	Wapello	\$ 13,989	\$ (59,592)	
47 Kreiman	The Ottumwa Manor	Wapello	\$ (99,187)	\$ (172,374)	
47 Kreiman	Vista Woods Care Center	Wapello	\$ (48,067)	\$ (67,690)	
47 Kreiman	Corydon Nursing & Rehab Ctr	Wayne	\$ (159,289)	\$ (149,600)	
47 Kreiman	Seymour Care Center	Wayne	\$ (38,830)	\$ (88,837)	
<b>47 Total</b>			\$ (1,758,450)	\$ (2,449,103)	
48 Angelo	Corning Nursing & Rehab Ctr	Adams	\$ (290,039)	\$ (315,730)	
48 Angelo	Osceola Nursing and Rehab Ctr	Clarke	\$ (82,304)	\$ (187,797)	
48 Angelo	Lamoni Nursing & Rehab Ctr	Decatur	\$ (40,035)	\$ (80,666)	
48 Angelo	Westview Acres Care Center	Decatur	\$ (19,686)	\$ (62,045)	
48 Angelo	Red Oak Good Samaritan Center	Montgomery	\$ (114,181)	\$ (269,374)	
48 Angelo	Red Oak Rehab & Care Center	Montgomery	\$ (307,180)	\$ (352,806)	
48 Angelo	Stanton Care Center	Montgomery	\$ (70,369)	\$ (52,905)	
48 Angelo	Villisca Good Samaritan Ctr	Montgomery	\$ (116,068)	\$ (154,958)	
48 Angelo	Clearview Home	Ringgold	\$ (69,345)	\$ (70,557)	
48 Angelo	Mount Ayr Health Care Center	Ringgold	\$ 28,552	\$ (29,088)	
48 Angelo	Bedford Nursing & Rehab Ctr	Taylor	\$ (187,588)	\$ (217,866)	
48 Angelo	Clearview Home	Taylor	\$ (16,715)	\$ (47,230)	
48 Angelo	Lenox Care Center, Inc.	Taylor	\$ (55,090)	\$ (91,901)	
48 Angelo	Afton Care Center	Union	\$ (34,524)	\$ (24,628)	
48 Angelo	Crest Haven Care Centre	Union	\$ (124,732)	\$ (133,566)	
48 Angelo	Creston Nursing & Rehab Ctr	Union	\$ (67,811)	\$ (201,523)	
<b>48 Total</b>			\$ (1,567,112)	\$ (2,292,641)	
49 Houser	Tabor Manor Care Center	Fremont	\$ (80,251)	\$ (120,450)	
49 Houser	The Ambassador Sidney, Inc.	Fremont	\$ (190,615)	\$ (193,375)	
49 Houser	Glen Haven Home, Inc.	Mills	\$ (117,890)	\$ (113,586)	
49 Houser	Manor of Malvern	Mills	\$ (44,073)	\$ (47,292)	
49 Houser	Elm Heights Care Center	Page	\$ (113,944)	\$ (91,014)	
49 Houser	Garden View Care Center	Page	\$ (48,487)	\$ (118,226)	
49 Houser	Goldenrod Manor Care Center	Page	\$ (33,773)	\$ (70,694)	
49 Houser	Westridge Quality Care & Rehab	Page	\$ (116,967)	\$ (145,943)	
49 Houser	Risen Son Christian Village	Pottawattamie	\$ (663,747)	\$ (639,929)	
<b>49 Total</b>			\$ (1,409,746)	\$ (1,540,510)	
50 Gronstal	Bethany Lutheran Home	Pottawattamie	\$ (377,048)	\$ (237,275)	
50 Gronstal	Midlands Living Center LLP	Pottawattamie	\$ (377,696)	\$ (404,672)	
50 Gronstal	Woodland Rehabilitation Center	Pottawattamie	\$ (530,845)	\$ (759,450)	
50 Gronstal	Northcrest Care & Rehab	Pottowatamie	\$ (149,639)	\$ (182,975)	
<b>50 Total</b>			\$ (1,435,228)	\$ (1,584,371)	
<b>Grand Total</b>			\$ (57,257,674)	\$ (68,975,789)	